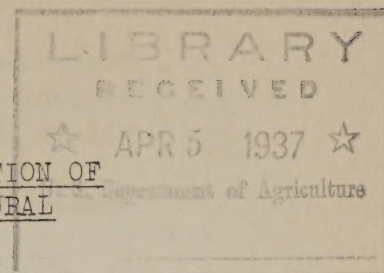


Issued March 26, 1937.

142
7155
UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION.PROCEDURE FOR AUDIT AND ADMINISTRATIVE EXAMINATION OF
ADMINISTRATIVE EXPENSES OF COUNTY AGRICULTURAL
CONSERVATION ASSOCIATION.

The audit work described in Sections A, C, D, E, and F of this procedure shall be performed in the Application for Payment Section under the supervision of the person in charge of such section. All forms submitted in connection with county administrative expenses shall be received in the Receiving and Files Unit and when dated and assembled therein shall be forwarded to the designated administrative officer. If administratively approved, such forms will be forwarded to the Examination Unit. Thereafter, the examination of such forms shall be performed in the Examination Unit; the computing and review thereof shall be performed in the Computation Unit; and payments shall be scheduled on Form 1064 in the Schedule Unit.

I. Expenses for March 1937.A. Receiving and Files Unit.

1. Upon receipt of a set of Forms ACP-8, ACP-9, ACP-10, and other related papers, stamp the date of receipt on each such form.
2. Stamp on one copy of Form ACP-8, ACP-9, and ACP-10, the words "Return to County Association".
3. Assemble related Forms ACP-8, ACP-9, and ACP-10, and forward them to the designated administrative officer.

B. Administrative Examination.

The chairman of the State committee should designate one or more persons in the State office, one of whom should be a member of the State committee, who shall make an administrative examination of statements of expense submitted by associations for payment. Such person or persons should be familiar with the requirements of the various associations in the State. This examination should be made for the purpose of maintaining relative uniformity between associations with respect to association expenses and also for the purpose of determining that individual items of expense, as well as the total expense for the associations are reasonable. If the administrative officer designated by the State Chairman approves the forms as submitted, he shall sign the original of ACP-8 in the space provided for the signature of the State Executive Officer, and strike out "for \$" immediately above and forward ACP-8 and related forms to the Examination Unit. In the event the designated administrative officer does not approve any particular item of expense, he should attach to the related forms, before signing them as State Executive Officer and before forwarding them to the Examination Unit, a memorandum stating which items of expense are to be disallowed. If the administrative officer feels that the forms should not be administratively approved in their entirety, he should not forward them to the Examination Unit until all administrative objections are removed.

Such objections should be removed by correspondence or conference with the officials of the association and by the submission of new forms, if necessary.

C. Examination Unit.

1. Determine that the association has forwarded to the State office the following forms:
 - a. ACP-8 (original)
 - b. ACP-8a (Three copies)
 - c. ACP-9 (original and two copies)
 - d. ACP-10 (original and two copies)
2. Examine ACP-9 and ACP-10 as follows:
 - a. Determine that the entries at the top of ACP-9 and ACP-10 have been properly made. If any of these entries are incorrect, make the necessary corrections.
 - (1) The "Statement No." is the number assigned to the form by the county office. Forms ACP-9 and ACP-10 for March 1937 will be assigned No. B1; forms prepared for April will be assigned No. B2, etc.
 - (2) The "Sheet No." refers to the number of the sheet in the set of Forms ACP-9 and ACP-10. For example, if there are two sheets of ACP-10 and an ACP-9, the sheets of ACP-10 will be numbered 1 and 2, respectively, and the ACP-9 will be numbered 3.
 - (3) The entry in the space provided for "Total Sheets" will correspond with the sheet number of ACP-9; that is, if the sheet number for ACP-9 is "3" the total number of sheets in the set will be "3".
 - (4) The "Code No." will be the State and county code.
 - (5) The entry over the blank space entitled, "Agricultural Conservation Association or Committee of Producers" will be the name of the county Agricultural Conservation Association.
 - (6) The entry in the blank space over the word "County" will be the name of the county in which the association is located.
 - (7) The entry in the blank space over the word "State" will be the name of the State in which the association is located.

- (8) The entry in the blank space following the words "For Month of" will be "March, 1937".
- (9) The entry in the blank space following the word "Date" will be the date on which the form is prepared.

b. Make the following determinations with respect to ACP-10 and that part of ACP-9 entitled, "Personal Services for Use of Automobile on Mileage Basis". If a correction is necessary, draw a light line through the original entry and insert the correct entry in the nearest available space. If any item cannot be approved, suspend such item by drawing a line through such item and correcting the total of column (9) of ACP-9 and ACP-10, accordingly.

- (1) If the name of a claimant does not appear in column (1) opposite each amount shown in columns (3) to (9), inclusive, delete such item as well as the corresponding entry in column (9) and correct the total of column (9), accordingly.
- (2) Determine that column (3) shows the actual days upon which service was performed. Where consecutive days are claimed, the first and last days inclusive are sufficient. If fractional days are claimed, the fraction will be shown in parenthesis after such date. If service was performed on Sundays or holidays, there must appear a notation indicating that services were actually necessary and were performed for the association on those days. If such a notation does not appear on the form, a separate certification by the secretary or president of the association will be necessary.
- (3) Determine that the number of days shown in column (4) is equal to the number of days reported in column (3).
 - (a) If the number of days reported in column (4) is in excess of the number reported in column (3), reduce the number in column (4) accordingly. Indicate changes on the association copies of ACP-9 and ACP-10 in red ink.
 - (b) If the number of days reported in column (4) is less than the number reported in column (3), make no correction on the original and one copy of ACP-9 and ACP-10, but indicate the correction on the association copies in red ink.

- (4) Determine that the "Rate per Day" shown in column (5) of ACP-9 and ACP-10 is not in excess of the maximum rate specified in the State committee's instructions to the association relative thereto.
 - (5) Determine that the claimant is entitled to pay for automobile travel and that the rate per mile for automobile travel, as shown in column (7) of ACP-9 and ACP-10 is not in excess of the maximum rate specified in the instructions referred to in the preceding paragraph.
 - (6) Determine that the amount shown in column (9) of ACP-9, opposite the words "Brought forward", is equal to the amount on Forms ACP-10, opposite the words "Total forward".
 - (a) If the amount brought forward is greater than the total of column (9) of ACP-10, reduce such amount accordingly. Indicate the correction on the association copies of ACP-9 and ACP-10 in red ink.
 - (b) If the amount brought forward is less than the total of column (9) of ACP-10, make no correction on the original and one copy of ACP-9 and ACP-10, but indicate the correction on the association copies in red ink.
- c. Make the following determinations with respect to that part of ACP-9 entitled, "Miscellaneous". If any item cannot be approved, suspend such item by drawing a line through such item and correcting the total of column (9) of ACP-9 accordingly.
- (1) Original receipts must be attached to support all claims for expense items in excess of \$1.00, which have been paid by officers or employees of the association with their personal funds. Such receipts must be signed and must give a detailed description of the purchase, including the name of the person who paid the claim.
 - (2) Bank charges for checking accounts and interest on loans should appear in the name of the bank. In such cases a bank debit slip must be attached.
 - (3) Postage.--All claims for expenditures for postage must have been entered in the name of
 - (a) the person who made the purchase from the

Post Office. (Such claim must be supported by a receipt from the Postmaster or other representative of the Post Office), or

- (b) the organization from which the postage was purchased, if the bill for stamps has not been paid. (Such claim must be supported by an itemized invoice), or
- (c) the officer or employee of the association in cases where such person personally paid for postage bought from some organization other than the Post Office. (Such claims must be supported by an itemized receipt signed by a representative of such organization).

(4) Telephone and Telegraph

- (a) Claims for telephone service and toll calls charged to the telephone of the association must be entered in the name of the telephone company and itemized invoices must be attached.
- (b) Where claims for telephone services or toll charges were not charged to the telephone of the association, such claims must be entered in the name of the organization or person billed by the telephone company and must be supported by an itemized list of charges from the telephone company, setting forth service charges and toll calls to be paid by the association. Where the telephone company does not furnish a duplicate copy of the original invoice, a true copy in duplicate must have been prepared and certified by an official of the organization which was billed by the telephone company, and by an official of the association. One copy must be attached to ACP-9.
- (c) If telephone calls were made from pay stations, the claim for such calls must be entered on the statement in the name of the individual making the calls. If the total amount was over \$1.00, and no receipt could be obtained a memorandum supporting this entry should be prepared showing the date, whom called, subject and amount. The memorandum must be signed by the individual making the calls and approved by an officer of the association.
- (d) Charges for telegraphic service must, in all cases, be supported by copies of the messages which must show the date of sending. If the

cost of a telegram exceeds \$1.00, in addition to a copy of the telegram, there must be submitted the copy of the receipt. A copy of the telegram bearing a receipt thereon is acceptable.

- (5) Commercial bills or invoices must be attached in support of purchases or commercial services for amounts exceeding \$1.00.

(a) Such bills or invoices should have been itemized as to the number of units purchased, cost per unit, and total cost. If the number of units and unit cost is not shown on the invoice, a breakdown must be shown on ACP-9.

(b) Such bills or invoices should have been submitted on billheads of the firm and must have been dated. If not submitted on billheads, the signature of an authorized representative of the firm from which the purchase was made, must appear.

- (6) Where supplies or equipment have been purchased, or equipment rented from an officer or employee of the association, it must not be allowed unless there is attached a certification of the president or secretary of the association, indicating that the supplies or equipment were necessary and that the equipment rented or purchased, or supplies purchased, were not otherwise available, and that such equipment or supplies were personally owned by such employee or officer.

d. Determine that ACP-9 has been certified by the secretary and president of the association. If either of these officers failed to certify the form, suspend the entire set of forms. If either the president or secretary is no longer serving in such official capacity, the name of the new secretary or president, as the case may be, may be checked against the last official notification from the county association with respect to a change of such officers.

3. Examine ACP-8 as follows:

a. Determine that the entries at the top of ACP-8 have been properly made. If any of these entries are incorrect, make the necessary corrections in ink.

- (1) The "No." in the upper right-hand corner of the form is the number assigned to such form by

the county office. The ACP-8 for March 1937 will be assigned "B1 - March"; the form for April will be assigned "B2 - April", etc. The State and county code will have been entered immediately under the number. Such information on ACP-8 should agree with the entries after "Statement No.", "For month of", and "Code No." on the related set of Forms ACP-9 and ACP-10.

- (2) The entry opposite "U.S" should be "Agriculture, AAA, North Central Division".
 - (3) The entry opposite "Appropriation" should be "126/72215(21)3 C&UALRDA 1936-37 (PA)".
 - (4) The entry opposite "The United States, Dr., To:" should be the name of the treasurer of the county association followed by the abbreviation, "Treas.", the name of the county or counties included in the association, and the abbreviation, "Co. ACA". For example, "John Doe, Treas., Adams Co. ACA". The name of the treasurer must agree with the name of the treasurer as indicated on the bond executed by him. Such name may be checked against the "Listing of Approved Treasurers Bonds". If the treasurer is not bonded, suspend ACP-8 and related forms.
 - (5) The entry opposite "Address" should be the address of the association.
- b. Determine that line 6 has been changed to read as follows: "Amount of expenses for period (as per ACP-9, attached)". Correct if necessary.
 - c. Determine that the president and secretary of the association have signed in the spaces provided for their certification.
 - d. No amount should appear after the words "Approved for \$ _____", and there should be no signature in the space provided for the State executive officer.
 - e. No entries will have been made in lines (1) to (5), inclusive, of ACP-8 covering the month of March 1937.
 - f. If the entries on lines 6 and 7 of ACP-8 agree with the total entered in column (9) of ACP-9, make no entry on line 8 and enter on line 9 the amount appearing on line 7.
 - g. If the entries on lines 6 and 7 are the same and exceed the corrected total of column (9) of ACP-9, enter on line 9 of ACP-8 the corrected total of ACP-9 and enter

on line 8 the amount by which the entry on line 7 exceeds that on line 9.

- h. If the entries on lines 6 and 7 are the same and are less than the corrected total of column (9) of ACP-9, enter on line 9 the amount appearing on line 7. Make no entry on line 8 but indicate the correction on the association copy of ACP-8a in red ink.

- 4. Release Forms ACP-8, ACP-9, and ACP-10, and related forms to the Computation Unit.

C. Computation Unit.

- 1. Computations in connection with Forms ACP-8, ACP-9, and ACP-10.

- a. Rule of fractions.---Fifty hundredths of a cent or less shall be dropped and fractions in excess of fifty hundredths shall be considered a whole cent.
- b. Form ACP-8.---No computations are necessary in connection with ACP-8 covering the month of March 1937.

- c. Forms ACP-9 and ACP-10. If in verifying the computed entries on ACP-9 and ACP-10, it is determined that a computed entry is in excess of the amount which should have been entered, reduce such entry accordingly. The correction shall be made in pencil on the original and one copy of ACP-9 and ACP-10 and in red ink on the association copy of these forms. If it is determined that a computed entry shown on ACP-9 or ACP-10 is less than the amount which should have been shown, make no correction on the original and one copy of ACP-9 and ACP-10, but make the necessary correction in red ink on the association copy of these forms.

- (1) Verify the computed entries on ACP-10 and that part of ACP-9 entitled, "Personal Services and Use of Automobiles on Mileage Basis" as follows:

- (a) Determine that the entry in column (4) is equal to the total number of days reported in column (3).
- (b) Determine that the entry in column (6) is equal to the product of the entry in column (4) times the entry in column (5).
- (c) Determine that the entry in column (8) is equal to the product of the entry in column (7) times the rate per mile shown in the heading of column (7).

- (d) Determine that the entry in column (9) is equal to the entry in column (6) plus the entry in column (8).
 - (e) Determine that the amount entered in column (9) of ACP-10 opposite the words "Total forward" is equal to the sum of the corrected entries in column (9) of ACP-10.
 - (f) Determine that the entry in column (9) of ACP-10 opposite the words "Total forward" has been transferred correctly to column (9) of ACP-9 opposite the words "Brought forward". If the total of column (9) of ACP-10 has been corrected, correct the entry opposite the words "Brought forward" on ACP-9 accordingly.
- (2) Verify the computed entries on that part of ACP-9 entitled, "Miscellaneous" as follows:
- (a) Determine that the entry in column (9) is equal to the product obtained by multiplying the entry in the column headed "Quantity" by the entry in the column headed "Price per Unit".
 - (b) Determine that the entry in column (9) opposite the word "Total" is equal to the sum of the corrected entries in column (9).
 - (c) Verify all computations on commercial bills and invoices.
2. Review of Forms ACP-8, ACP-9, and ACP-10 and preparation of ACP-37.
- a. When all computations in connection with ACP-8, ACP-9, and ACP-10 have been completed, such forms should be given to a designated review clerk who shall review such forms as follows:
 - (1) Review the examination and computation work in accordance with the instructions hereinbefore set forth and make such corrections as are necessary.
 - (2) Determine that all necessary corrections have been entered in red ink on the association copies of ACP-9 and ACP-10.
 - b. If the entry in lines 6 and 7 of ACP-8 is the same as the entry in line 9 of ACP-8, initial the State office copy of ACP-8 and when signed by the certifying officer, forward all forms ACP-8, ACP-9, and ACP-10 to the

Payment Schedule Unit.

- c. If there is an entry in line 8 of ACP-8, prepare ACP-37, "Schedule of Exceptions", in quadruplicate (original and three copies), as follows:
- (1) Enter in the upper right-hand corner in the space over the word "State" the name of the State in which the association is located.
 - (2) Enter in the space over the word "County", the name of the county in which the association is located.
 - (3) Enter in the space over the words "No. of voucher", the number assigned to ACP-8 in the county office.
 - (4) Enter in the space over the words "Period Covered" the name of the month shown on the related set of Forms ACP-8.
 - (5) Enter in the space over the words "Treasurer, County Agricultural Conservation Association", the name of the treasurer.
 - (6) Enter in the space over the words "Post Office Address", the address of the county office.
 - (7) Enter in Section I the individual items on ACP-9 and ACP-10 which have been either reduced or suspended. Such items should be identified by entering the name of the appropriate claimant and title, if any, shown in column (1). Indicate for each item the amount by which column (9) is being reduced, and state the reason for such reduction. When all items which have been suspended or reduced have been entered in Section I, enter the total amount by which ACP-9 is being reduced.
 - (8) Make no entries on lines 1 to 5, inclusive, of Section II.
 - (9) Enter on lines 6 and 7 in the column headed "Amount Claimed", the amount appearing on such lines on ACP-8.
 - (10) Enter on lines 6 and 7 in the right-hand portion of the column headed "Correct Amount", the corrected total of column (9) of ACP-9.
 - (11) Enter on line 8 in the right-hand portion of the column headed "Correct Amount", the amount appearing on line 8 of ACP-8.
 - (12) Determine that the sum of the entries on lines 7 and 8 of the column headed "Correct Amount" equals the original total of column (9) of ACP-9.

- d. If the voucher must be suspended in its entirety because a necessary form is missing, or because of a missing certification, etc., prepare a letter of suspension to the county office.
- e. The certifying officer shall enter the date, the name of the State office and sign in the space provided for his signature.
- f. If the voucher may be approved, initial the State office copy of ACP-8, and when signed by the certifying officer, forward all Forms ACP-8, ACP-9, and ACP-10 to the Payment Schedule Unit.

E. Payment Schedule Unit.

1. Prepare Form 1064 as follows:

- a. Prepare Form 1064 in septuple (original and six copies).
- b. Fill in the top part of the form in accordance with the procedure applicable to the preparation of ACP-22.
- c. Assign bureau schedule numbers to Forms 1064 covering county administrative expenses in the same series as that used for Forms ACP-22.
- d. All Forms ACP-8 which are ready to be scheduled may be scheduled on one set of Forms 1064.
- e. Make no entries in the first two columns of Form 1064.
- f. Enter in the third column the number appearing on the second line in the upper right-hand corner of ACP-8.
- g. Enter in the fourth column the name of the treasurer, his title as it appears on ACP-8, and his address.
- h. Enter in the fifth column the symbol and title of the appropriation.
 - (1) The appropriation for the March 1937 expenses will be "126/72215(21)3 C&UALEDA 1936-37 (PA)".
- i. Enter in the last column the amount shown on line 9 of ACP-8.
- j. Enter in the last line of the last column the total amount approved, which amount shall be the total of the individual items entered in the last column.

- k. An adding machine tape showing the total of all entries on line 9 of each ACP-8 which was scheduled on a set of Forms 1064 shall be attached to such set of Forms 1064.

2. Review of Form 1064.

- a. Determine that all entries have been made as set forth in the preceding paragraph.
- b. Determine that the total on the adding machine tape agrees with the total on the last line in the last column of Form 1064. If the amounts do not agree check the individual entries in the last column of Form 1064 against the entries on line 9 of the related Forms ACP-8.

- 3. The certifying officer shall sign the original of Form 1064 and enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on each copy of Form 1064.

F. Distribution of Forms.

- 1. As soon as all forms have been prepared and approved, distribute them as follows:

- a. Forward to the Regional Disbursing Office

- (1) Original and one copy of ACP-8.
- (2) Original of ACP-9.
- (3) Original of ACP-10.
- (4) First copy of ACP-37.
- (5) Original and three copies of Form 1064.

- b. Forward to the association

- (1) One copy of ACP-8.
- (2) One copy of ACP-9.
- (3) One copy of ACP-10.
- (4) Original and one copy of ACP-37.

Note: The copies of ACP-8, ACP-9, and ACP-10 must be those on which corrections, if any, were made in red ink.

c. Forward to the State accountant

(1) One copy of Form 1064.

d. Retain the remaining copies of ACP-8, ACP-9, ACP-10, and ACP-37 and Form 1064 in a pending file in the State office.

2. The Regional Disbursing Office will return one copy of ACP-8 and one copy of Form 1064 to the State office. Upon receipt of these forms, transfer the data which was entered by the Disbursing Office on the returned copies to the copies of such forms in the pending file and distribute such forms as follows:

a. Forward to the State accountant

(1) The copy of ACP-8 returned by the Regional Disbursing Office.

(2) The copy of Form 1064 returned by the Regional Disbursing Office.

b. Forward to the Receiving and Files Unit

(1) One copy of ACP-8.

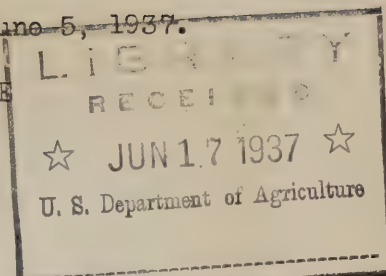
(2) One copy of ACP-9.

(3) One copy of ACP-10.

(4) One copy of ACP-37.

(5) One copy of Form 1064.

Issued June 5, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration1937 AGRICULTURAL CONSERVATION PROGRAM
NORTH CENTRAL REGIONPROCEDURE FOR HANDLING ORGANIZATION MATERIAL, BUDGETS,
BONDS, REPORTS, AND EXPENSES.GENERAL

There will be established in each State office in the North Central Region a section to be known as the County Associations Section. The function of this County Associations Section will be handling of work relating to the organization and operation of county associations. Included in such work will be the handling of organization forms, articles of association, bonds, budgets, and other related forms; the administrative examination of statements of expense submitted by counties; and the making of such reports as may be required. Further procedure relative to the organization of the County Associations Section will be issued as supplements to NCR-State-103. One person should be designated by the State Committee as the person in charge of the County Associations Section. The person in charge of the County Associations Section cannot be in charge of any other section in the State office. Such other personnel should be placed in the County Associations Section as the State Committee deems necessary. All work done in the County Associations Section must be done either under the immediate supervision of the State Committee or under the immediate supervision of a member of the State Committee designated by them.

PREPARATION OF 1937 COUNTY ASSOCIATIONS BUDGETS

It is contemplated that most of the expenses incurred by county associations between March 1, 1937, and February 28, 1938, will be deducted from payments to applicants under the 1937 Agricultural Conservation Program. With this in mind every effort should be made to reduce expenses in 1937 below the amount which was expended for the operation of county associations during the period from March 23, 1936, to February 28, 1937. To accomplish this all 1937 budgets should be carefully prepared. If instructions pertaining to budgets have not been issued, the County Associations Section should immediately prepare for the State Committee instructions to county associations relative to the preparation of the 1937 budget by the board of directors. A tentative maximum budget total should be established for each county by the State Committee and each county should be notified of this maximum at the time instructions for preparation of the budget are issued.

In all counties the 1936 rates are applicable for expenses incurred during the month of March. These rates remain in effect until after a meeting of the board of directors is held, at which time the budget for 1937 is adopted and any changes in such rates agreed upon. Any changes in rates decided upon by the board of directors will become effective as of the first of the month during which the board meeting is held. For example, any changes in rates adopted by a board of directors during April will become effective as of April 1. A county association cannot make payment for personal services or travel performed by a county agricultural agent, assistant county agricultural agent, emergency county agent, or any employee of the Extension Service. The board of directors may decide the rates of payment for personal services and travel for 1937, but the rates cannot exceed the following maximum rates:

Secretary, treasurer, secretary-treasurer,	:	
county committeeman, community committee-	:	Rate not to exceed
man, county performance supervisor, farm	:	\$5.00 per day
reporter	:	
Assistant to farm reporter	:	Rate not to exceed
	:	\$3.50 per day
	:	Rate not to exceed
	:	\$4.50 per day, except
	:	that principal clerk
Office assistant	:	may be paid \$5.00 per
	:	day if he has charge
	:	of office for county
	:	committee.
Payment for travel (Payment for travel can	:	
be made only to county committeemen, county	:	Rate not to exceed
performance supervisor, and members of the	:	three cents (3¢)
board of directors for attending meetings	:	per mile.
of the board)	:	

In preparing budgets county associations should be asked to give the following items careful consideration:

1. The cost of checking performance should be less than such cost for 1936, since it will not be necessary to remeasure a farm which was measured in connection with the 1936 program, unless the boundaries of fields in such farm have been changed.

2. In counties using aerial survey, the cost of taking and developing aerial photographs and making enlargements will be borne by the North Central Division. In such counties the cost of ground control, the determination of areas of fields from photographic enlargements, and the cost of inspection of farms by farm reporters will be paid by the association and should be included in the budget.

3. Except in a few cases it should not be necessary to purchase office equipment such as chairs, tables, typewriters, calculating machines, etc. Rental charges should be estimated for such machines as will be needed for periods of only a few months to compute areas, type applications for payment, and carry on necessary correspondence.

4. Associations will be allowed a credit of \$2.00 for each application upon which a payment of \$20.00 or less will be made. However, this credit will not affect the amount of the budget, but will be subtracted from the total amount of association expenses in computing the amount of deductions from 1937 payments.

5. The reserve provided on ACP-19 should be smaller than in 1936, since expenses can be estimated more accurately than was previously possible. The reserve should never exceed ten percent of the budget total before adding the reserve.

In order to arrive at a tentative maximum 1937 budget total for each county, it is suggested that the following procedure be employed:

a. Determine by budget items the actual expenses of operating each association during the 1936 program, including expenses paid under the chairman's Letter of Authorization from March 23 to June 30, 1936.

b. Determine from the NCR-24, prepared in connection with the 1936 program, the estimated total amount of payments to applicants and the percentage of administrative expense deductions under the 1936 program. If an NCR-24 has not been prepared for any county, use the best available estimate of total payments to applicants.

c. On the basis of the expenses incurred in 1936 by the various associations and on the basis of a comparison of counties which have approximately the same size and type of farms and approximately the same participation, set a tentative maximum budget total for each county. For the region as a whole expenses in 1937 should not exceed 66 $\frac{2}{3}$ percent of the 1936 expenses. In some counties the 1937 expenses should be considerably less than 66 $\frac{2}{3}$ percent of the 1936 expenses. The tentative maximum 1937 budget total for any county should not exceed 10 percent of the total estimated payments to be made in the county under the 1937 program, except in certain counties where the total payments to applicants are unusually low and it is not practicable to hold expenses below 10 percent of such total. Use as the amount of all association budgets for the 1937 program the amount specified in the memorandum from Mr. H. N. Schooler dated May 6, 1937, entitled, "Preparation of 1937 County Association Budgets". States in which a range program is carried out are authorized to increase such amount by an amount equal to approximately one and one-half cents per acre of range land under participation.

d. Furnish all associations with instructions for preparation of budgets and advise each association of its maximum 1937 budget total for the period, March 1, 1937, through February 28, 1938. The same instructions and information should be furnished all fieldmen in order that they may assist associations in this work.

e. Set a date by which budgets must be submitted to the State Committee by all associations. This date should be early enough so that all budgets will be approved by the State Committee for all counties by June 15. In approving the budget the words, "Approved for State Committee" should be stamped or typed near the bottom of the form and the chairman of the State Committee or the member of the State Committee designated by the chairman of the State Committee should affix his signature thereto. A copy of each budget approved by the State Committee must be forwarded to the North Central Division, and copies of all approved budgets should be in Washington before June 30. Except as heretofore provided the total of all budgets submitted to the North Central Division should not exceed the maximum set for your State.

f. No association should be permitted to increase the amount of its tentative maximum budget total established by the State Committee, unless such association furnishes the State Committee with good and sufficient reasons for increasing the 1937 budget total beyond such maximum.

ADMINISTRATIVE EXAMINATION OF ASSOCIATION EXPENSE
FORMS ACP-8, ACP-9, AND ACP-10.

The personnel of the County Associations Section should be familiar with the expense requirements of the various associations in the State. When Expense Forms ACP-8, ACP-9, and ACP-10 are forwarded to the County Associations Section, an administrative examination should be made of such forms. This examination should be made for the purpose of maintaining relative uniformity between associations with respect to association expenses and for the purpose of determining that individual items of expense, as well as the total expenses for the associations, are reasonable and in accordance with instructions issued by the State Committee.

If the person examining such forms for the County Associations Section approves the forms as submitted, he shall initial the original of Form ACP-8 to the right of the space provided for the signature of the State Executive Officer, striking out the word and symbol "for \$ ____" immediately above the place for the signature of the State Executive Officer. They should then be forwarded to the State Executive Officer for signature. After signature by the State Executive Officer the Form ACP-8 and related forms should be forwarded to the Examination Unit of the Application for Payment Section. In the event that the County Associations Section does not approve any particular item of expense, there should

be attached to the related forms before signature by the State Executive Officer and before forwarding them to the Examination Unit of the Application for Payment Section, a memorandum stating which items of expense are to be disallowed and the reason for such disallowances. If the State Executive Officer feels that the items disallowed are of such importance that the entire voucher should be disapproved, he should not forward the voucher and related forms to the Examination Unit of the Application for Payment Section until all administrative objections are removed. Such objections should be removed by correspondence or conference with the officials of the association and by the submission of new forms, if necessary.

Thereafter, RF-3 should be prepared, listing thereon the forms which are to be released to the Examination Unit of the Application for Payment Section as follows:

- A. Prepare RF-3 in duplicate (original and one copy).
- B. Enter after the words "Released to", the name of the unit and the Section to which the forms are released.
- C. Enter after the word "Date", the date such forms are released.
- D. List in column (a) the State and county code of all sets of forms which are being released at one time.
- E. Enter in column (b) the "Statement No." of each set of forms listed in column (a).
- F. Obtain the signature on both copies of RF-3 of the person designated in the unit receiving such forms.
- G. Forward the original of RF-3 to the Receiving and Files Unit of the Application for Payment Section and retain the copy.

PREPARATION AND SUBMISSION OF FORM NCR-103, SUMMARY OF COUNTY
ASSOCIATION EXPENSES.

There has been forwarded to the State office a sample form of NCR-103. This form should be used for making monthly reports of expenses of county agricultural conservation associations. This form is being printed at the present time and it is expected that a supply will be available for making the June report. Reports for March, April, and May should be prepared using such forms or paper as may be available in the State office. Forms NCR-103 should be prepared for March and April expenses of all associations by June 15. The report for May and subsequent months should be prepared and transmitted as soon as all expense accounts for that month have been approved and entered upon NCR-103. The information for this report in columns 2 to 32 inclusive, should be taken from ACP-9 and ACP-10 for the proper month as approved by your office. The data for columns 33 to 35, inclusive, should be taken from the approved Forms ACP-8. In making this report a separate line should be used for each county. Unless otherwise indicated in the column headings, data entered in each column should pertain to the month for which the report is made. The following instructions should be followed in completing this form:

- Col. 1: Enter the name of the county.
- Col. 2: Enter the amount of compensation paid the secretary. In the event that one person serves as secretary-treasurer, bracket the headings "Secretary" and "Treasurer" and enter the amount of compensation for the secretary-treasurer in Column 2. In such cases enter in Column 3 the number of days worked by the secretary-treasurer.
- Col. 3: Enter the number of days the secretary worked.
- Col. 4: Enter the amount of compensation paid the treasurer.
- Col. 5: Enter the number of days the treasurer worked.
- Col. 6: Enter the amount of compensation paid to county committeemen.
- Col. 7: Enter the number of persons, including the alternate, who worked as county committeemen.
- Col. 8: Enter the total number of days worked by county committeemen.
- Col. 9: Enter the amount of compensation paid to community committeemen. This should include compensation paid for time spent as members of the board of directors in attendance at board meetings.
- Col. 10: Enter the total number of persons who worked as community committeemen.

- Col. 11: Enter the total number of days worked by community committeemen.
- Col. 12: Enter the amount of compensation paid to farm reporters including assistant farm reporters.
- Col. 13: Enter the number of persons working as farm reporters and assistant farm reporters.
- Col. 14: Enter the number of days worked by farm reporters and assistant farm reporters.
- Col. 15: Enter the amount of compensation paid to office assistants.
- Col. 16: Enter the number of persons working as office assistants.
- Col. 17: Enter the number of days worked by office assistants.
- Col. 18: Enter under the word "Title" the title of any class of work which has not previously been entered, and the amount of compensation paid under such title.
- Col. 19: Enter the number of persons working under such title.
- Col. 20: Enter the number of days worked under such title.
- Col. 21: Enter the total compensation. Such total is made up of the sum of Columns 2, 4, 6, 9, 12, 15, and 18.
- Col. 22: Enter the total number of persons working. Such total should include the sum of Columns 7, 10, 13, 16, and 19 after deductions are made for persons who worked under more than one title during the month. If the secretary and the treasurer both received compensation during the month, add to the total number of persons as determined above two persons for such offices. If on the other hand one person received compensation as secretary-treasurer, add one person.
- Col. 23: Enter the total days worked. Such total should include the sum of Columns 3, 5, 8, 11, 14, 17, and 20.
- Col. 24: Enter the amount of expenditures for equipment purchased and rented.
- Col. 25: Enter the amount of expenditures for supplies purchased.
- Col. 26: Enter the amount of expenditures for rental of space.
- Col. 27: Enter the amount paid for travel of county committeemen.
- Col. 28: Enter the amount paid for travel of board of directors.

- Col. 29: Enter the amount paid for travel of county performance supervisor.
- Col. 30: Enter the total amount paid for travel.
- Col. 31: Enter the amount of expenditures for aerial survey, if any, which cannot be included under compensation, equipment, supplies, rental, or travel.
- Col. 32: Enter the total of all items of expense approved on Forms ACP-9 and ACP-10 and not previously entered.
- Col. 33: Enter the total expenses for the month as shown by the approved amount of Form ACP-8. (Note: If items were suspended but are reclaimable, such items should be included on Form NCR-103 with expenses of the month with which such items are reclaimed.) The entry in Column 33 should be equal to the sum of the entries in Columns 21, 24, 25, 26, 30, 31, and 32.
- Col. 34: Enter the amount of ACP-8 as received in the State office. Such amount will be the same as the entry in Column 33 except in cases where any suspensions were made.
- Col. 35: Enter the amount of ACP-11 received in the State office as shown in Line 2 of the approved Form ACP-8.
- Col. 36: Enter the total expense for the association from March 1, 1937, to date. Such total will constitute a cumulative total of entries in Column 33 of Form NCR-103 for all months beginning with March.
- Col. 37: This column has been added for use by the North Central Division and no entry need be made in such column by the State office.

When entries for all counties have been completed, total all columns and show the State total at the bottom of the last page on which data for counties were listed.

PREPARATION OF FORM NCR-103 FOR RANGE COUNTIES

For County Agricultural Conservation Associations participating in the range program, it will be necessary to prepare a form NCR-103. This form NCR-103 must be marked "Range Program" and will be in addition to the form NCR-103 prepared for the State. In determining the portion of the expenses of the association for the month covered by the report which is properly chargeable to the range program, include all items which pertain exclusively to the range program, such as county range committeemen and community range committeemen. For items of expense such as secretary, office assistants, equipment, etc., which pertain partly to the general program and partly to the range program, include as expenses of the range program the approximate amount by which such items were increased due to the range program. This should be determined by use of a percentage figure which represents the portion of the total expense which relates to the range program. Using two lines for a county, the following instructions should be followed in completing NCR-103 for range counties.

- Col. 1: Enter in Line 1 the name of the county followed by the words "% of total".
Enter in Col. 1. Line 2, the word "Amount".
- Col. 2: Enter in Line 1 the approximate percentage of the compensation of the secretary which is chargeable to the range program. Enter in Line 2 the result obtained by applying such percentage to the entry for the corresponding county in Col. 2 of NCR-103 for the State.
- Col. 3: Enter in Line 1 the percentage of the days worked and in Line 2 the total days worked by the secretary on the range program, obtained in the same manner as entries in Col. 2.
- Col. 4 and Col. 5: Proceed in the same manner as for Col. 2 and Col. 3.
- Col. 6: Enter in Line 1 a dash (-) since the actual amount of compensation paid to county range committeemen can be determined and a percentage figure need not be used.
Enter in Line 2 the amount of compensation paid to the county range committeeman and the alternate county range committeeman as determined from ACP 9 and ACP 10.
- Col. 7: Enter in Line 1 a dash (-).
Enter in Line 2 the number of persons working as county range committeemen, including the alternate.
- Col. 8: Enter in Line 1 a dash (-).
Enter in Line 2 the number of days worked by county range committeemen.
- Col. 9: Enter in Line 1 a dash (-) since the actual amount of compensation paid to community range committeemen can be determined and a percentage figure need not be used.
Enter in Line 2 the amount of compensation paid to the

community range committeemen and alternate community range committeemen as determined from ACP 9 and ACP 10.

- Col. 10: Enter in Line 1 a dash (-).
Enter in Line 2 the number of persons working as community range committeemen, including the alternate.
- Col. 11: Enter in Line 1 a dash (-).
Enter in Line 2 the number of days worked by community range committeemen.
- Col. 12: Enter in Line 1 a dash (-).
Enter in Line 2 the amount of compensation paid to range inspectors and assistant range inspectors as determined from ACP 9 and ACP 10.
- Col. 13: Enter in Line 1 a dash (-).
Enter in Line 2 the number of persons working as range inspectors and assistant range inspectors.
- Col. 14: Enter in Line 1 a dash (-).
Enter in Line 2 the number of days worked by range inspectors and assistant range inspectors.
- Col. 15: Enter in Line 1 the approximate percentage of the compensation of office assistants which is chargeable to the range program.
Enter in Line 2 the result obtained by applying such percentage to the entry for the corresponding county in Col. 15 of NCR-103 for the State.
- Col. 16: Enter in Line 1 a dash (-).
Enter in Line 2 the number of office assistants working on the range program as determined from forms ACP 9 and ACP 10 and other information transmitted by the county association.
- Col. 17: Enter in Line 1 the percentage of the days worked and in Line 2 the total days worked by the office assistants on the range program, obtained in the manner described under Col. 15, Line 2.
- Col. 18: Enter in Line 1 the percentage of the compensation of persons working under the title in Col. 18 which is chargeable to the range program.
Enter in Line 2 the total compensation of persons working under the title shown in Col. 18 which is chargeable to the range program determined by the method described under Col. 15, Line 2.
- Col. 19: Enter in Line 1 a dash (-) and in Line 2 the number of persons working on the range program under the title shown in Col. 18.
- Col. 20: Enter in Line 1 the percentage of the days worked and in Line 2 the total days worked on the range program by persons employed under the title shown in Col. 18.

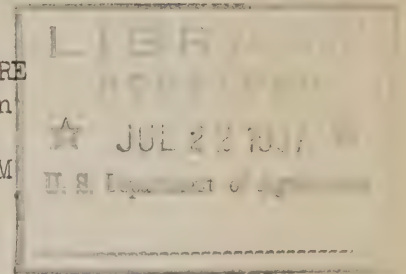
- Col. 21: Enter in Line 1 a dash (-).
Enter in Line 2 the sum of Line 2 of Cols. 2, 4, 6, 9, 12, 15, and 18.
- Col. 22: Enter in Line 1 a dash (-).
Enter in Line 2 the sum of Line 2 of Cols. 7, 10, 13, 16, and 19 after making deductions for duplications. If two persons received compensation as secretary and as treasurer, respectively, add two persons to the number thus obtained. If one person received compensation as Secretary-Treasurer, add one person.
- Col. 23: Enter in Line 1 a dash (-).
Enter in Line 2 the sum of Line 2 in Cols. 3, 5, 8, 11, 14, 17, and 20.
- Cols. 24 - 25, and 26: Enter in Line 1 the percentage chargeable to the range program and in Line 2 the amounts obtained by applying such percentages to the entries for the county in the corresponding columns of NCR Form 103 for the State.
- Col. 27 and Col. 28: Enter in Line 1 a dash (-). Enter in Line 2 actual travel expense for range program under each title as determined from ACP 9 and ACP 10.
- Col. 29: Enter in Line 1 the percentage of the travel of the county performance supervisor chargeable to the range program. Enter in Line 2 the amount obtained by applying such percentage to the entry for the county in the corresponding column of NCR Form 103 for the State.
- Col. 30: Enter in Line 1 a dash (-).
Enter in Line 2 the sum of Col. 27, Col. 28, and Col. 29.
- Col. 31 and Col. 32: Enter in Line 1 the percentages of the entries for such items, if any, for the county in the corresponding column of NCR Form 103 for the State which are chargeable to the range program. Enter in Line 2 the amounts obtained by applying such percentages to entries for the county in the corresponding columns of NCR Form 103 for the State.
- Col. 33: Enter total cost of range program as determined by adding Cols. 21, 24, 25, 26, 30, 31, and 32.
- Col. 34 and Col. 35: Enter a dash (-).
- Col. 36: Enter sum of entries in Col. 33 for range program for all Forms NCR 103, Range Program beginning with March 1937.
- Col. 37: Leave blank.

142
m58

Supplement No. 1 to
NCR-State 103

Issued July 8, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
1937 AGRICULTURAL CONSERVATION PROGRAM
NORTH CENTRAL REGION



NCR-State 103 issued June 5, 1937, is hereby amended as follows:

The paragraph beginning "Col. 31" on page 8 is amended to read as follows:

Col. 31: Insert the heading "Other Expenses" and enter the total of all items of expense approved on Forms ACP-9 and ACP-10 and not previously entered.

The paragraph beginning "Col. 32" on page 8 is amended to read as follows:

Col. 32: Delete the words "Other Expenses" where they appear below the figures "32" and insert "Amount ACP-9 as Approved". Leave the column blank if the sum of Columns 21, 24, 25, 26, 30, and 31 (the total of Form ACP-9 as approved) is the same as the amount of Form ACP-8 as approved. If the sum of Columns 21, 24, 25, 26, 30, and 31 is greater than the amount of Form ACP-8 as approved or is less than the amount of ACP-8 as approved, enter the sum of Columns 21, 24, 25, 26, 30, and 31.

The paragraph beginning "Col. 33" on page 8 is amended to read as follows:

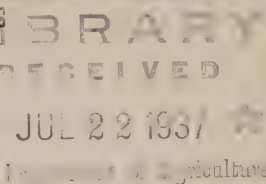
Col. 33: Enter the approved amount of Form ACP-8. The entry in Column 33 will be equal to the sum of the entries in Columns 21, 24, 25, 26, 30, and 31 except in cases where an entry has been made in Column 32.

142
7755
Supplement No. 2 to
NCR-State 103

Issued July 15, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration

1937 AGRICULTURAL CONSERVATION PROGRAM
NORTH CENTRAL REGION



NCR-State 103, issued May 8, 1937, is hereby amended by adding thereto the following:

TERMINATING LIABILITY UNDER TREASURERS' BONDS, DECREASING
PENALTY AMOUNT OF BONDS, AND SECURING REFUND OF UNEARNED PREMIUMS

The bond of the treasurer of an agricultural conservation association provides protection to the United States as well as to such agricultural conservation association. Consequently, Form ACP-38, hereinafter referred to as the Notice of Termination, can be issued only by the North Central Division as the authorized representative of the United States. The treasurer, the secretary, or any other official or member of a county association, cannot notify the surety company of the termination of its liability under a bond for its treasurer. Necessary notification, Form ACP-38, will be mailed by the North Central Division directly to the surety and copies thereof will be forwarded to the State Agricultural Conservation Committee. The following procedure in connection with terminating liability under treasurers' bonds should be followed by the County Associations Section:

1. Termination of Bonds in Cases where New Treasurers have
been Elected.

When approval of the bond of a newly elected treasurer is received from the North Central Division, the auditing committee should perform an audit of the records and accounts of the retiring treasurer in accordance with NCR-Misc. No. 1-37 and thereafter prepare and transmit Certification of Audit, NCR Form Letter No. 2. If the entry in line 1a of NCR Form Letter No. 2 includes Treasury checks for March, 1937, or subsequent months, such checks must be itemized, as entries on this form can be properly verified only if the checks are itemized.

Upon receipt and approval of NCR Form Letter No. 2, the North Central Division will transmit to the State office two copies of Notice of Termination, Form ACP-38, one copy of which should be kept in the State office files and the second forwarded to the county association for its files. The original of Form ACP-38 will be mailed to the surety company by the North Central Division.

2. Bonds Terminated because Two Bonds were Executed by the
Same Treasurer in 1936, One of which is Sufficient to
Meet the Minimum Requirement for the Association.

If two bonds were executed by the same treasurer in 1936, one

of which is sufficient to meet the minimum requirement of the association, a request from the State office for termination of one of the bonds as of its anniversary date should be forwarded to the North Central Division if the amount of funds paid to the association treasurer for which receipts have not been transmitted to the State office is less than the amount of the remaining bond. No request for terminations at any time other than anniversary dates should be transmitted.

If the amount of funds paid to the association treasurer in the form of association checks from the Disbursing Office, but for which Receipt Forms ACP-11 have not been transmitted to the State office, is more than the amount of the bond which will remain in effect, no request for termination of the excess bond on its anniversary date should be transmitted to the North Central Division. Rather, sufficient receipts to bring the outstanding total below the amount of the remaining bond should be secured before transmitting a request for termination.

The County Associations Section should prepare and transmit to the North Central Division immediately a list of all bonds which are to be terminated on their anniversary dates. It should be borne in mind that each treasurer must have a bond at least as large as the minimum set for the association and that at the discretion of the State office or the county association, bonds in excess of the minimum may be continued.

3. Bonds to be Decreased because a Single Bond Executed in 1936 was in Excess of Association Requirements.

If the treasurer of a county agricultural conservation association elected in 1936 was reelected in 1937 and the 1936 bond exceeds the minimum required bond of the association by \$500.00 or more, the association may request that the bond be decreased by the execution of Rider No. 2 to Bond Form ACP-15. No request for a decrease in the penalty amount of a bond shall be made prior to the anniversary date of the bond. No request should be transmitted if the amount of funds paid to the association treasurer as association checks, but for which Receipt Form ACP-11 has not been transmitted to the State office, exceeds the penalty amount of the minimum bond required. The request should be withheld until sufficient receipts have been transmitted to bring the outstanding total below the amount of the bond which will remain in effect.

Upon receipt of a request for a decrease in the penalty amount of a treasurer's bond, the State Committee should check the status of the receipts of the association and if it is found that liability under the bond can satisfactorily be decreased, the State office should forward to the association four copies of Rider No. 2 to Form ACP-15 for execution. At the same time the State office should forward to the county association a memorandum authorizing the execution of the decrease rider and stating clearly the amount to which the bond may

be decreased. Upon receipt of such a memorandum of authorization, the association treasurer should transmit to the surety agent the memorandum of authorization from the State Committee and four copies of Rider No. 2 to Form ACP-15. These rider forms should be executed in the same manner as the original Bond Form ACP-15. The original and first carbon, both fully signed, should be forwarded to the State Committee. One carbon copy of the rider should be retained by the surety agent and one copy by the county association for its files.

Upon receipt of the properly executed Rider No. 2, such forms should be examined in the State office and if found to be satisfactory and properly executed, should be forwarded to the North Central Division for approval.

Two copies of the notice of approval of the decrease rider will be forwarded to the State Committee upon approval of such form in Washington. One copy should be maintained in the files of the County Associations Section and the other mailed to the association for its records.

4. Refund of Unearned Premiums on Treasurers' Bonds.

When the rate of \$5.00 per thousand was assigned to bonds of treasurers of agricultural conservation associations by the association of surety companies, a provision was made that the first year's premium should be considered fully earned and that no refund should be made for bonds terminated before being in effect for a full year. Some companies, including some of those which are not members of the association of surety companies, are willing to refund the unearned premium on a bond regardless of the date of termination. The Notice of Termination, Form ACP-38, provides that refund premiums should be mailed directly to the new treasurer of the county association. Each refund so received for any agricultural conservation bond should be reported on the next Voucher Form ACP-8, line 1(c), as a collection, supported by a memorandum explaining the source of the collection. In the case of bonds in excess of \$1000.00, upon which a second annual premium is paid and which are terminated before the completion of the second year and in the case of bonds decreased by use of Rider No. 2 after the premium has been paid, sureties should refund to associations the amount of unearned premium.

A record of all bonds terminated or decreased should be maintained in the County Associations Section and periodical checkups made to determine that surety companies are making the required refunds and that associations are reporting such refunds as collections on Voucher Form ACP-8.

1.42
1158
Supplement No. 3 to
NCR-State 103

Issued July 20, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration

1937 AGRICULTURAL CONSERVATION PROGRAM
NORTH CENTRAL REGION

LIBRARY
RECEIVED
1937 ☆

NCR-State 103, issued May 8, 1937, is hereby amended by adding thereto the following:

DATA WITH RESPECT TO NUMBER OF FARMS MEASURED, ACRES OF
CROPLAND MEASURED, AND COUNTY ADMINISTRATIVE EXPENSES OF
THE 1936 AGRICULTURAL CONSERVATION PROGRAM.

The six tabulations comprising part of this supplement and numbered respectively Table 1, Table 2, Table 3, Table 4, Table 5, and Table 6, dealing with the association cost of administering the 1936 Agricultural Conservation Program, are based on the same data as the charts used at the Chicago conference held the last week in June, adjusted for minor changes in available data.

Table No. 1 furnishes a comparison by States of the total number of farms measured, total acres of farm land in farms measured, average acreage farm land per farm, total acres of cropland in farms measured, and the ratio of cropland to land in farms.

Table No. 2 furnishes a comparison by States of the number of agricultural conservation associations, the average number of farms measured per association, the average number of acres of cropland measured per association, and the average acreage of cropland per measured farm.

These tables are provided for the purpose of furnishing a basis upon which to compare the various States in order that the data relating to the cost of the Program may be more comprehensible. It is impossible to point out all differences between counties and States and all factors relating to such differences. No two adjoining counties are so nearly alike that they can be considered as exactly comparable. Consideration of large areas such as States makes the problem even more difficult. However, the size of farms, the ratio of cropland to total land in farms, the number of farms per association, and the acres of cropland per association, offer a partial explanation of many of the differences between States. No attempt has been made to compare the degree of efficiency of the administration of the Program as between States and there is no satisfactory basis available upon which to measure the status of the Program at the end of the period covered by these tables, namely, February 28, 1937.

In Table No. 3 there is shown the total payments by States and the total association expenses by States for the period, March 23, 1936, through February 28, 1937. Also, the ratio of association expenses to total payments, the association expenses per measured acre, and the association expenses per farm measured are shown in the form of State averages. In examining the association expenses per acre measured, it is noted that South Dakota, the State with the lowest cost, is also the State with the largest number of acres of cropland measured per association, as well as the highest average acreage of cropland per farm. Nebraska, which stands second in association expense per acre measured, also shows the second largest number of acres of cropland measured per association and the second largest acreage of cropland per farm. Ohio, Michigan, and Indiana, which are among the highest in association expense per acre measured, show the smallest number of acres of cropland measured per association, as well as the smallest number of acres of cropland measured per farm.

In examining the association expenses per farm measured, it is noted that the difference between States is much less marked than is the case in the cost per acre measured. While the per acre cost in the State with the highest per acre cost was approximately four and one-half times as high as the per acre cost in the State with the lowest per acre cost, the State with the highest cost per farm shows a cost somewhat less than double that in the State with the lowest per farm cost. This is explained in part by the fact that a large number of items of association expense are practically the same for a small farm as for a large farm. It will be noted that several States, such as Indiana, Missouri, and Wisconsin, which show a cost considerably above the regional average on a measured acre basis, are well under the regional average on a per farm basis.

Table No. 4 shows the relative importance of different budget items of expense in the various States. For the region as a whole, farm reporters and aerial survey accounted for approximately 45% of association expense; while county committee expense amounted to 11.7% of the total; community committee expense, 17.9% of the total; and office assistants, secretary, and treasurer, 18.2% of the total. The State with the lowest percentage of expense going for county committee, namely, Missouri with 6.9% used slightly more than one-third as large a percentage for that item as did the State with the highest percentage, which was South Dakota with 18.0%. This can be explained in part by the fact that the low expenses in South Dakota as compared with other States were due to a low cost for other items rather than for county committee. The percentages used refer only to expenses within one State; consequently, a showing of the same percentage by two States does not mean that the cost in the two States was similar. The North Central Division is of the opinion that one county committeeman should be in the county office of each association, except very small associations, during periods when a considerable number of farmers may call

at the county office for information. In this way an informed farmer-committeeman will always be on hand to answer questions relative to any problems pertaining to the Program. The North Central Division is also of the opinion that it is not necessary for two or three members of the county committee to spend practically their entire time in the county office when the work at hand can be done by one committeeman. On the basis of these suggestions, it might be well for the State Committee to analyze the amount of expenses devoted to county committeemen in 1936 to determine whether or not improvement can be made in the utilization of the services of county committeemen or a saving made in the amount spent for county committeemen in the State.

The percentage of total expenses devoted to community committeemen varies much less than the percentage for county committeemen. In some States community committeemen have not devoted sufficient time to the Program so that they are fully informed and can serve in an educational capacity in their own communities at all times. At the Chicago conference held in the last week of June, the community committeeman was referred to as the "forgotten man". With three community committeemen for each community, every day spent by such committeemen results in a great increase in total expenses. However, if the democratic principles of the Program are to be fully carried out, some increase in expenditures for community committeemen would appear to be justifiable in certain States.

In the case of some associations, the work of farm reporters and community committeemen was not strictly differentiated on expense accounts and there may be some discrepancies in these two items for that reason. While farm reporters and aerial survey required on the average 44.9% of all money spent for association expenses, there is a variation from 36.6% in the lowest cost State to 49.4% in the State showing the highest percentage of total going for this item. In general the highest percentage of total expenses, as well as the highest amount per acre, was required for farm reporters in States showing a relatively low ratio of cropland to total land in farms and a relatively small acreage of cropland per association and per farm.

In showing the cost for office assistants, the cost for secretary and for treasurer has been included since office assistants perform services in some associations which are performed by the secretary and the treasurer in others. Iowa, the State showing the lowest percentage of total expenses for office help, is also one of the highest in the percentage used for county committee. This same relationship, however, does not hold with respect to Michigan and Wisconsin, which are low in county committee cost relative to total cost, as well as being somewhat below the average in the percentage of total cost being used for office assistants. Nebraska, which is the highest in the percentage of total cost being used for office assistants, is also considerably over the regional average in the percentage used for county committee. It is recognized that there is some variation in the division of work as

between farm reporters and office assistants, which would appear to offer some explanation for the lower percentage for office help in Michigan and Wisconsin, and the higher percentage cost in Nebraska.

Travel, supplies and equipment, and all other expenses account for a very low percentage of total expenses in all States. As might be expected, the travel cost is the highest in States with the largest farms and the greatest distances between farms, and the lowest in States with small farms located close together.

Table No. 5, which shows the State average association expense per acre of cropland measured and the distribution of such expenses by budget items, shows a regional average of 10.3 cents per measured acre as the total of association expenses. The range in States of the North Central Division on a per acre measured basis is from 4.3 cents to 19.9 cents. Distribution of total expenses by budget items varies widely between States, partly because of varying conditions within the various States and partly because of varying methods of dividing the work as between county and community committeemen, farm reporters, and office assistants. The per measured acre basis provides a somewhat more accurate method of comparing costs for farm reporters than for committeemen and office assistants. However, the amount of time required to learn the work as a farm reporter is just as great for counties with a small measured acreage in which reporters work but a few days, as for counties having a large acreage in which reporters work for a long period. Also, with very few exceptions associations and farms with relatively low acreages of cropland are also the associations and farms upon which the ratio of cropland to total land is the lowest and the fields are the smallest and most irregular.

Table No. 6, showing the State average association expenses per farm measured and the distribution of such expenses by budget items, lists a regional average cost of \$9.77 per measured farm. The various States range from \$7.26 to \$13.42, which as previously stated is a much narrower range than that shown on a per measured acre basis.

TABLE NO. 1.

STATE TOTAL NUMBER OF FARMS MEASURED, TOTAL ACRES OF LAND IN FARMS FOR FARMS MEASURED, AVERAGE NUMBER OF ACRES LAND IN FARMS PER FARM MEASURED, TOTAL ACRES OF CROPLAND IN FARMS MEASURED, RATIO OF CROPLAND TO TOTAL LAND IN FARMS FOR FARMS ON WORKSHEETS, 1936 PROGRAM.

STATE	(1) Total Number Farms Measured	(2) Total Acres of Farm Land in Farms Measured	(3) Average Acreage Farm Land Per Farm	(4) Total Acres of Cropland in Farms Measured	(5) Ratio Cropland to Land in Farms %
Illinois	125,357	16,701,045	133	12,235,480	73.26
Indiana	112,408	10,970,282	98	7,644,126	69.68
Iowa	145,034	23,357,659	161	16,621,034	71.16
Michigan	101,980	11,213,009	110	6,756,205	60.25
Minnesota	125,637	21,857,572	174	13,981,493	63.97
Missouri	158,889	22,017,492	139	11,176,362	50.76
Nebraska	107,321	29,503,906	275	15,174,474	51.43
Ohio	115,481	12,347,562	107	7,773,701	62.96
South Dakota	89,556	24,908,459	278	15,186,579	60.97
Wisconsin	150,918	18,664,691	124	10,211,322	54.71
TOTALS	1,232,581	191,541,677		116,760,776	
AVERAGE	123,258	19,154,168	155	11,676,078	60.96

Column 1. From State Report in reply to Memo. of June 14, 1937 - Adjusted for nonpayment farms.

Column 2. From State Report in reply to Memo. of June 14, 1937 - Adjusted for nonpayment farms.

Column 3. Column 2 divided by Column 1.

Column 4. From State Report in reply to Memo. of June 14, 1937 - Adjusted for nonpayment farms.

Column 5. Column 4 divided by Column 2.

TABLE NO. 2.

STATE TOTAL NUMBER OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS AVERAGE NUMBER OF FARMS MEASURED PER ASSOCIATION, AVERAGE NUMBER OF ACRES CROPLAND MEASURED PER ASSOCIATION, AVERAGE ACREAGE CROPLAND MEASURED PER FARM. 1936 PROGRAM.

	(1) Number of Ass'n's in State	(2) Average Number Farms Measured per Ass'n.	(3) Average Number Acres Cropland Measured per Ass'n	(4) Average Acreage Cropland Measured per Farm.
Illinois	99	1,266	123,591	98
Indiana	91	1,235	84,001	68
Iowa	100	1,450	166,210	115
Michigan	81	1,259	83,410	66
Minnesota	88	1,428	158,881	111
Missouri	114	1,394	98,038	70
Nebraska	84	1,278	180,649	141
Ohio	88	1,312	88,338	67
South Dakota	63	1,422	241,057	170
Wisconsin	68	2,209	150,167	68
Totals	876			
Average	87.6	1,407	133,289	95

Column 2. Derived by dividing Column 1 Table 1 by Column 1 Table 2.
 Column 3. Derived by dividing Column 4 Table 1 by Column 1 Table 2.
 Column 4. Derived by dividing Column 3 Table 2 by Column 2 Table 2.

TABLE NO. 3.

ASSOCIATION EXPENSES AS A PERCENTAGE OF TOTAL PAYMENTS PER STATE, ASSOCIATION EXPENSES PER ACRE CROPLAND MEASURED, ASSOCIATION EXPENSES PER FARM MEASURED, TOTAL PAYMENTS TO STATE, TOTAL ASSOCIATION EXPENSES FOR STATE, 1936 PROGRAM.

STATE	(1) Ass'n Expense as % of Total Payments	(2) Ass'n Expense Cost Per Acre Measured	(3) Ass'n Expense Cost Per Farm Measured	(4) Total Payments	(5) Total Ass'n Expenses
Illinois	8.940	\$.119	\$11.57	\$16,224,396.11	\$1,450,379.91
Indiana	10.011	.131	8.94	10,033,139.38	1,004,405.03
Iowa	5.753	.095	10.93	27,547,013.63	1,584,805.43
Michigan	15.463	.149	9.90	6,531,277.50	1,009,911.76
Minnesota	6.559	.084	9.31	17,839,861.58	1,170,194.65
Missouri	9.975	.111	7.83	12,476,836.17	1,244,559.69
Nebraska	8.303	.081	11.48	14,837,759.39	1,231,978.04
Ohio	17.457	.199	13.42	8,879,098.56	1,549,997.13
South Dakota	4.317	.043	7.26	15,059,947.97	650,138.94
Wisconsin	10.270	.113	7.63	11,206,889.13	1,150,919.46
TOTALS				\$140,636,219.42	\$12,047,290.04
AVERAGES	8.566	\$.103	\$9.77	\$14,063,621.94	\$ 1,204,729.00

Column 1. Derived by dividing Column 5 Table 3 by Column 4 Table 3.
 Column 2. Derived by dividing Column 5 Table 3 by Column 4 Table 1.
 Column 3. Derived by dividing Column 5 Table 3 by Column 1 Table 1.
 Column 4. From Form NCR-24.
 Column 5. From Tabulation of all vouchers.

Approved for payment for the period March 23, 1936, thru June 30, 1936, plus Amounts approved on NCR Office Form #5 covering the period July 1, 1936, thru February 28, 1937.

TABLE NO. 4.

STATE TOTAL ASSOCIATION EXPENSES 1936 PROGRAM, DISTRIBUTION
OF SUCH EXPENSES BY BUDGET ITEMS ON A PERCENTAGE BASIS.
1936 PROGRAM.

STATE	(1) Total Ass'n Expense	(2) County Committee	(3) % Community Committee	(4) % Farm Rep. and Aerial Survey	(5) % Office Ass'ts and Secy & Treas	(6) % Travel	(7) % Supplies and Equipment	(8) % All Other
Illinois	\$1,450,379.91	12.3	16.5	46.2	18.0	2.5	3.2	1.3
Indiana	1,004,405.03	9.5	20.3	46.7	17.1	1.9	4.0	0.5
Iowa	1,584,805.43	15.8	17.5	46.7	12.6	2.9	3.2	1.3
Michigan	1,009,911.76	9.5	20.7	47.2	15.6	2.7	4.0	0.4
Minnesota	1,170,194.65	12.0	16.2	40.5	22.6	2.3	5.6	0.8
Missouri	1,244,559.69	6.9	23.2	43.4	20.2	1.9	3.4	0.9
Nebraska	1,231,978.04	13.1	16.4	38.3	24.2	3.9	3.1	1.0
Ohio	1,549,997.13	11.0	17.0	48.8	17.0	1.4	4.3	0.6
South Dakota	650,138.94	18.0	13.6	36.6	22.8	3.8	4.3	0.8
Wisconsin	1,150,919.46	9.7	16.6	49.4	15.7	2.4	5.7	0.6
TOTALS	\$12,047,290.04							
AVERAGE	\$1,204,729.00	11.7	17.9	44.9	18.2	2.5	4.0	0.9

Column 1. From tabulation of all vouchers approved for payment for the period March 23, 1936, through June 30, 1936, plus amounts approved on NCR Office Form #5 covering the period July 1, 1936, through February 28, 1937.

Column 2 - 8 inc. Computed by dividing the total expense for each budget item by Column 1.

TABLE NO. 5.

STATE AVERAGE ASSOCIATION EXPENSE PER ACRE CROPLAND
MEASURED, 1936 PROGRAM, DISTRIBUTION OF SUCH EXPENSES
BY BUDGET ITEMS.

STATE	(1) Per measured Acre	(2) County Committee	(3) Community Committee	(4) Farm Reporter and Aerial Survey	(5) Office Ass'ts. Secy & Treas.	(6) Travel	(7) Supplies and Equipment	(8) All Other
Illinois	\$.119	\$.0146	\$.0196	\$.0550	\$.0214	\$.0030	\$.0038	\$.0015
Indiana	.131	.0125	.0256	.0612	.0224	.0025	.0052	.0007
Iowa	.095	.0150	.0166	.0444	.0120	.0023	.0030	.0012
Michigan	.149	.0142	.0308	.0703	.0232	.0040	.0060	.0006
Minnesota	.084	.0101	.0136	.0340	.0190	.0019	.0047	.0007
Missouri	.111	.0077	.0258	.0482	.0224	.0021	.0038	.0010
Nebraska	.081	.0106	.0133	.0310	.0196	.0032	.0025	.0008
Ohio	.199	.0219	.0338	.0971	.0338	.0028	.0086	.0012
South Dakota	.043	.0077	.0058	.0157	.0098	.0016	.0018	.0003
Wisconsin	.113	.0110	.0188	.0553	.0177	.0027	.0054	.0007
AVERAGE	\$.103	\$.0121	\$.0184	\$.0462	\$.0187	\$.0026	\$.0041	\$.0009

Column 1. Derived by dividing Column 5 Table 3 by Column 4 Table 1.
Column 2 - 8 Inc. Computed by multiplying Column 1 by the appropriate
percentage as shown in Table 4.

TABLE NO. 6.

STATE AVERAGE ASSOCIATION EXPENSE PER FARM MEASURED
1936 PROGRAM, DISTRIBUTION OF SUCH EXPENSES BY
BUDGET ITEMS.

STATE	(1) Per Farm Measured	(2) County Committee	(3) Community Committee	(4) Farm Reporter and Aerial Survey	(5) Office Ass'ts Secy & Treas.	(6) Travel	(7) Supplies and Equipment	(8) All Others
Illinois	\$11.57	\$1.4231	\$1.9091	\$5.3453	\$2.0826	\$.2893	\$.3702	\$.1504
Indiana	8.94	.8493	1.8148	4.1750	1.5287	.1699	.3576	.0447
Iowa	10.93	1.7269	1.9128	5.1043	1.3772	.3170	.3498	.1421
Michigan	9.90	.9405	2.0493	4.6728	1.5444	.2673	.3960	.0396
Minnesota	9.31	1.1172	1.5082	3.7706	2.1041	.2141	.5214	.0745
Missouri	7.83	.5403	1.8166	3.3982	1.5817	.1488	.2662	.0705
Nebraska	11.48	1.5039	1.8827	4.3968	2.7782	.4477	.3559	.1148
Ohio	13.42	1.4762	2.2814	6.5490	2.2814	.1879	.5771	.0805
South Dakota	7.26	1.3068	.9874	2.6572	1.6553	.2759	.3122	.0581
Wisconsin	7.63	.7401	1.2566	3.7692	1.1979	.1831	.4349	.0458
AVERAGE	\$ 9.77	\$1.1431	\$1.7483	\$4.3867	\$1.7781	\$.2443	\$.3908	\$.0879

Column 1. Derived by dividing Column 5 Table #3 by Column 1 Table #1.
Column 2 - 8 Inc. Computed by multiplying Column 1 by the appropriate percentage as shown in Table 4.

AUG 24 1937

Issued July 29, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration

1937 AGRICULTURAL CONSERVATION PROGRAM
NORTH CENTRAL REGION

NCR-State 103, issued June 5, 1937, is hereby amended by adding thereto the following:

USE OF RIDER NO. 3 TO BOND FORM ACP-15 FOR CORRECTING NAMES AND
INITIALS OF ASSOCIATION TREASURERS.

The attention of the North Central Division has been called to the desire of some State Committees to correct the names and initials of association treasurers as they appear on bonds executed in 1936. Such State Committees report some difficulties in securing the correct names and initials on vouchers since the general rule is that vouchers must be prepared showing the christian names and initials of association treasurers, whereas names and initials on vouchers must also be identical with those appearing on treasurers' bonds. In cases where new treasurers have been elected, the correction in name and initial has been made when new bonds were executed. In the case of 1936 treasurers reelected in 1937, there has been no opportunity to make the correction since Bond Form ACP-15 is continuous in form and remains in effect during 1937.

Rider No. 3 to Bond Form ACP-15 has been prepared for use in such cases. The North Central Division does not require that it be used in all cases where 1936 bonds do not show the christian name and initial of the association treasurer. It is, however, recommended that it be used in all cases where any difficulty is being experienced with names and initials of treasurers. This form is for use in cases coming under the following classifications:

A. Single Bond Executed in 1936.

1. A single bond was executed in 1936 for an association treasurer.
2. Such bond did not show the complete christian name and initial of the treasurer.
3. The treasurer has been reelected in 1937.
4. The bond is not being terminated, but is being continued in effect, and is being decreased by the use of Rider No. 2.
5. The bond is not being terminated, but is being continued in effect, and is not being decreased by the use of Rider No. 2.

B. Two Bonds Executed in 1936.

1. Two bonds were executed in 1936 for an association treasurer.
2. Such bonds did not show the complete christian name and initial of the treasurer.
3. The treasurer has been reelected in 1937.
4. Neither of the bonds is being terminated; both are being continued in effect, but one of such bonds is being decreased by the use of Rider No. 2.
5. Neither of the bonds is being terminated; both are being continued in effect and neither of such bonds is being decreased by the use of Rider No. 2.
6. One of the bonds is being terminated while the other is being continued in effect, but is being decreased by Rider No. 2.
7. One of the bonds is being terminated and the bond continued in effect is not being decreased by Rider No. 2.

In all cases where Rider No. 3 is used and two bonds are being continued in effect for one treasurer, a separate rider should be executed for each bond in order that there may be no discrepancy in the name and initial of the treasurer as shown on such bonds.

C. Change of Name of Treasurer.

1. The association treasurer has changed her name due to her marriage or divorce since the original bond was executed.
2. The name of the association treasurer has been changed as a result of proceedings for change of name since the original bond was executed.

D. Preparation of Rider No. 3 to Form ACP-15.

1. Prepare in quadruplicate (original and three copies).
2. Enter in line 1 the name of the county, and in the first part of line 2, the name of the State.
3. Enter in line 3, following the words "amount of", the penalty amount of the bond as it appears on the original instrument.

4. Enter in line 3, following the word "executed", the name of the month and the day of the month, and following the figures "193__", the appropriate number for the year during which the bond was executed.
5. Enter in line 4 following the word "by", the name and initial of the principal (the treasurer) exactly as they appear on the original bond.
6. Enter in line 4 following the word "and" and in line 5, the name of the surety as it appears on the original bond.
7. Enter in line 8, following the word "from", the name of the principal as it appears on the original bond.
8. Enter in line 8 following the word "to" the correct christian name and initial of the association treasurer. The christian name should not be abbreviated, but should be spelled out in full. In the event that the treasurer customarily uses his christian name preceded by an initial, rather than followed by an initial, the name in such form will be considered correct.

If Rider No. 3 is being executed because the association treasurer has changed her name due to her marriage or divorce since the original bond was executed, her christian name and initial and present surname should be shown. For example: If the treasurer's name appears on the original bond as Mary A. Jones, and she has since married Robert L. Smith, the correct name and initial should be Mary A. Smith or Mary A. Jones Smith. The husband's name preceded by Mrs. should never be used.

9. Enter in lines 11 and 12 in the spaces provided therefor the date the rider is executed.
 10. The treasurer of the association shall affix his signature in the space provided for the signature of the principal and the agent of the surety company shall affix his signature in the space provided therefor. The treasurer shall affix his signature exactly as his name is typed in line 8, following the word "to".
 11. The signature of the principal (the treasurer) must be witnessed by two parties and the corporate seal of the surety company must be affixed in the spaces provided therefor.
- E. Distribution of Rider No. 3 to Form ACP-15.

Distribute Rider No. 3 to Form ACP-15 as follows:

1. Original and one copy to State Office.

2. One copy to surety agent.

3. One copy to county files.

4. State office will retain one copy and forward the original to the Director of the North Central Division of the Agricultural Adjustment Administration.

F. Examination of Rider No. 3 in the State Office.

Upon receipt of Rider No. 3 in duplicate, the State office will examine such form and determine that the form was prepared in accordance with the procedure set forth herein and will also determine that no changes, alterations, or erasures of any kind were made on the rider. If any such changes, alterations, or erasures appear, the State office will return the rider to the county office for reexecution.

U. S. Department of Agriculture
Issued August 2, 1937

UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration

1937 AGRICULTURAL CONSERVATION PROGRAM
NORTH CENTRAL REGION

NCR-State 103, issued June 5, 1937, is hereby amended as follows:

At the end of subsection f, page 4, there is added the following:

- g. The County Association Section is authorized to approve or disapproved requests for transfer of funds from the reserve item in the budget to a regular budget classification or from one budget classification to another. Instructions should be sent to county associations regarding requests for such transfers which should be transmitted to the State Committee by the county committee in all cases where the amount provided under a budget classification has been exhausted. Each request pertaining to the items for salary and travel of county committeemen must be supported by a copy of the minutes of the meeting of the board of directors at which action was taken requesting such transfers. All other requests for transfers may be made by the county committee without a meeting of the board of directors.

Changes in the rates of compensation provided in the budget (within the range of rates provided by the North Central Division) may be approved by the board of directors at any regular meeting, to take effect at the beginning of the succeeding calendar month.

The paragraph beginning "Col. 35" on page 8 is amended to read as follows:

- Col. 35: Delete the word "Recd" where it appears below the figure "35" and insert the word "Approved". Enter the amount of Form ACP-11 approved in the State Office. If all receipts transmitted with Form ACP-8 were approved, the entry will be the same as the amount in line 2 of the approved Form ACP-8. If exceptions were taken to Receipt Form ACP-11 as received and such form was approved for less than the amount for which it was received, the entry will be the same as the entry in line 2, "Correct Amount" column, Section II, ACP-37.

The paragraph beginning "Col. 36" on page 8 is amended to read as follows:

Col. 36: Delete the word "Expense" where it appears in the heading of column 36 and insert the words "Approved ACP-8's."
Enter the cumulative total of entries in column 33 of Form NCR-103 for all months to date beginning with March.

There is added at the end of page 8 the following:

The total of Col. 36 should be compared with the records of the State accountant and must agree with the total of county association expense payments shown for the period which corresponds with the period included in the total of Col. 36.

1.12
7755
Supplement No. 6 to
NCR-State 103.

September 7, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
1937 AGRICULTURAL CONSERVATION PROGRAM
NORTH CENTRAL REGION

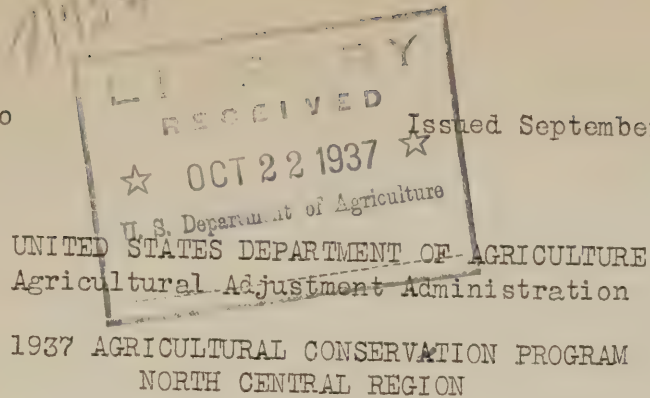
Supplement No. 2 to NCR-State 103, issued July 15, 1937, is hereby amended as follows:

1. Page 1, first paragraph, the date "May 8, 1937" is deleted and the date "June 5, 1937" is inserted in lieu thereof.

2. Page 3, second paragraph beginning on page 2 under the heading "3. Bonds to be Decreased because a Single Bond Executed in 1936 was in Excess of Association Requirements", the last two sentences thereof are deleted and the following is inserted in lieu thereof:

"Enter a comma following the word "COUNTY" in the first line of the heading of Rider No. 2 to Form APC-15 and enter the name of the State in the second line preceding the word "AGRICULTURAL". Enter following the word "EXECUTED" appearing near the top of Rider No. 2 to Form ACP-15 the date of execution of the related Form ACP-15 appearing on such Form ACP-15 in the line reading, "Sealed with our seals and dated this _____ day of _____ in the year one thousand nine hundred and thirty _____". Attention is called to the fact that the date following the word "EXECUTED" is the date of the execution of the related Form ACP-15 and NOT the date of the execution of the Rider. Enter in the blank space on Rider No. 2 to Form ACP-15 following the words "As of" the date upon which Rider No. 2 to the related Form ACP-15 is to become effective. In most cases this date will be the anniversary date of the execution of the bond. The original and the first carbon, after being fully signed, should be forwarded to the State Committee. The second carbon copy of such Rider should be forwarded or delivered to the surety company. The third carbon should be filed in the county agricultural association office."

1.42
21954
Supplement No. 7 to
NCR-State 103



Issued September 29, 1937.

Subsection f of NCR-State 103, issued June 5, 1937, is hereby amended to read as follows:

f. No association should be permitted to increase the amount of its tentative maximum budget total established by the State Committee, unless such association furnishes the State Committee with good and sufficient reasons for increasing the 1937 budget total beyond such maximum. The County Associations Section is authorized to approve or disapprove replacement budgets which provide for amounts in excess of the amount of the association budget previously approved, provided, the amount of the replacement budgets is within the State allotment for association expenses. A "replacement budget" is one which increases the total amount of the budget originally approved and is not one which only changes the amount for particular items within the budget without affecting the total amount of the budget. Such replacement budgets must be accompanied by minutes of the meeting of the board of directors at which they were adopted and shall provide for all expenses of the association from March 1, 1937, through February 28, 1938. No supplemental budgets shall be approved.

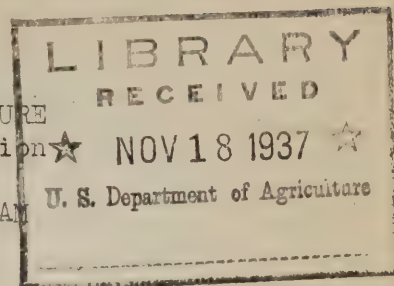
If it becomes necessary for an association to transmit an expense voucher or vouchers in excess of the amount of the approved budget, and there is not sufficient time for a meeting of the board of directors to be held for the purpose of adopting a replacement budget, the County Associations Section is authorized to grant a tentative increase in the association budget, pending a meeting of the board of directors. Such tentative replacement budgets shall not be considered as final. One copy of each replacement budget approved by the State Committee, shall be forwarded to the North Central Division. Tentative replacement budgets should not be forwarded to the North Central Division.

Supplement No. 8 to
NCR-State 103

Issued November 2, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration

1937 AGRICULTURAL CONSERVATION PROGRAM
NORTH CENTRAL REGION



Supplement No. 7 to NCR-State 103, issued September 29, 1937, is hereby amended to read as follows:

All expenses of county associations from March 1, 1937, to February 28, 1938, inclusive, will be used in determining the amount of deduction to be made from applications for payment under the 1937 program. The principal work of the association for the period ending February 28, 1938, will be: (1) the execution of Forms NCR-203; (2) completion of summaries of performance and applications for payment; (3) establishment of 1938 goals for individual farms; and (4) conducting a farm-to-farm canvass and executing intention forms for 1938. Forms NCR-203 will be completed during November and December. Summaries of performance and applications for payment should also be completed during December. It is contemplated that county committees will establish farm goals during January. This will involve the preparation of listing sheets. The farm-to-farm canvass or drive, which will be carried on for the purpose of acquainting all producers with the details of the 1938 Agricultural Conservation Program, as well as for the execution of intention forms for 1938, is to start in time to assure its completion before spring work begins. For most counties, therefore, the community committees will be conducting this canvass in February.

As soon as the work of executing Forms NCR-203 in accordance with instructions contained in Form NCR-202 has progressed sufficiently so that an accurate estimate can be made of the cost of completing Forms 203 for all farms in the county, the counties are sufficiently familiar with the instructions contained in NCR-115 so that an accurate estimate can be made of the cost of handling summaries of performance and applications for payment, and a reasonably accurate determination has been made of the cost of establishing goals for individual farms and conducting the farm-to-farm canvass, the amount of each county association budget should be carefully checked with the probable requirements of the association through February 28, 1938.

The amount of the final replacement or final revised budget is the amount of expenses of the association from March 1, 1937, through February 28, 1938, which will be used in determining the deductions for administrative expenses under the 1937 program. Only one payment will be made to each signer in a county of a 1937 application for payment instead of two payments as were made under the 1936 program. No payments can be made in a county until there is completed a final estimate of the total amount of expenses from March 1, 1937, to February 28, 1938, inclusive, approved by the North Central Division, and the rate of deduction for association expenses has been determined.

An adjusted allotment should be made by the State Committee to each association, based on indications of the total needs of the association from March 1, 1937, to February 28, 1938, inclusive. Such new association allotments should then be presented to the boards of directors by a representative of the State Committee and field men. Assistance should be given to county associations by the State Committee and field men in preparing necessary replacement budgets and necessary revised budgets. A "replacement budget" is one which increases or decreases the total amount of the budget originally approved and is not one which only changes the amount for particular items within the budget without affecting the total amount of the budget. A "revised budget" is one which does not increase or decrease the total amount of the budget originally approved, but does change the amounts for particular items within the budget. All replacement budgets and revised budgets must be completed not later than December 15, 1937.

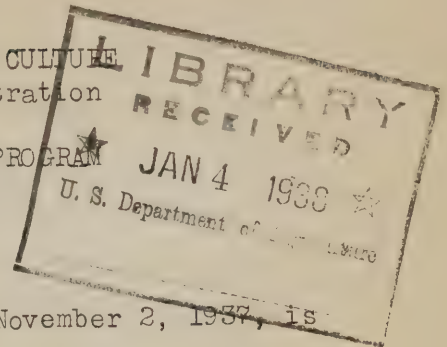
A State list by counties of the amounts of all replacement and all revised budgets should be forwarded to the North Central Division for approval of the amount of each final budget as soon as it is completed. Such list must be approved by the North Central Division before determination can be made of the rates to be used in making deductions for administrative expenses from payments under the 1937 program. A copy of each replacement budget should be forwarded to the North Central Division as soon as it is completed, but need not accompany the State list. It is not necessary to forward to the North Central Division copies of revised budgets. Upon receipt and approval of the State list, the North Central Division will make any necessary adjustments in the allotment to each State for county association expenses.

If it becomes necessary for an association to transmit an expense voucher or vouchers in excess of the amount of the approved budget before a replacement budget has been prepared and approved, the State Committee is authorized to grant a tentative increase in the association budget, pending approval of a replacement budget. Such tentative replacement budgets shall not be final and should not be forwarded to the North Central Division.

Issued December 4, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration

1937 AGRICULTURAL CONSERVATION PROGRAM
NORTH CENTRAL REGION



Supplement No. 8 to NCR-State 103, issued November 2, 1937, is hereby amended as follows:

1. Supplement No. 8 to NCR-State 104, page 1, last paragraph is amended to read as follows:

The amount of the final revised or final replacement budget shall constitute the amount of expenses of the county association from March 1, 1937, through February 28, 1938, and shall be used in determining the rate of deductions for administrative expenses of the county association under the 1937 program. Only one payment will be made to each signer in a county of a 1937 application for payment instead of two payments as were made under the 1936 program. No payments can be made in a county until a final estimate of the total amount of expenses from March 1, 1937, to February 28, 1938, inclusive, is approved by the State committee, and the rate of deduction for association expenses has been determined.

2. Supplement No. 8 to NCR-State 104, page 2, the second paragraph thereof is deleted.
3. Supplement No. 8 to NCR-State 104 is amended by adding at the end thereof the following:

Before the amount of any final revised or final replacement budget can be used in the determination of the rates to be used in making deductions for county association expenses under the 1937 program, the amount of such final revised or final replacement budget must be approved by the State committee. Immediately after the final revised or final replacement budget is approved by the State committee, copies of such budgets should be sent to the North Central Division. Upon receipt of the copies of such final revised or final replacement budgets, the North Central Division will make any necessary adjustments in the allotment to each State for county association expenses.

Upon receipt of a request from the Application for Payment Section for data necessary to determine the rates to be used in making deductions for administrative expenses of any county association, the County Associations Section shall prepare and furnish to the Application

for Payment Section the following information:

- a. The amount of the final revised or final replacement budget for such association as approved by the State committee.
- b. The title and the amount of any credit for such association for any special surveys or programs designated by the North Central Division. The title and the amount of any such credits will be obtained by the County Associations Section from the State committee. Information with respect to such credits will be furnished to the State committee by memorandum from the North Central Division.

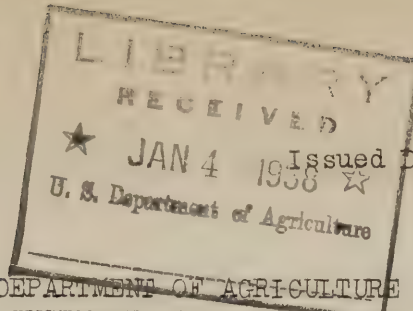
The foregoing information shall be prepared in duplicate. Both copies of such information shall be dated and signed by the person in charge of the County Associations Section. The original thereof shall be forwarded to the Application for Payment Section and the copy thereof shall be filed in the County Associations Section.

After Form NCR-129 has been prepared for a county association by the Application for Payment Section, a signed and dated copy thereof will be furnished to the County Associations Section for its files. On the fifteenth and last day of each month a memorandum shall be prepared and transmitted to the North Central Division with respect to such forms NCR-129. Such memorandum shall contain data for the associations for which forms NCR-129 have been received by the County Associations Section during the period for which such memorandum is prepared. In such memorandum the following information shall be included:

- a. Name of the association for which NCR-129 was received.
- b. The rate of deduction certified on NCR-129. This rate shall be obtained from NCR-129, Table III, item 4.
- c. The total estimated gross payments for the association. This amount shall be obtained from NCR-129, Table I, item 16.
- d. The date that such NCR-129 was approved by the State chairman. This date shall be obtained from the certification at the end of NCR-129.

142
7755

Supplement No. 10 to
NCR-State 103



Issued December 10, 1937

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

1937 AGRICULTURAL CONSERVATION PROGRAM
NORTH CENTRAL REGION

Supplement No. 9 to NCR-State 103 issued December 4, 1937,
is hereby amended as follows:

Delete the figures 104 wherever such figures appear
in the amendatory language of amendments 1, 2, and 3
and insert in lieu thereof the figures 103.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PROCEDURE FOR ADMINISTRATIVE EXAMINATION AND CERTIFICATION
OF ADMINISTRATIVE EXPENSES OF COUNTY AGRICULTURAL
CONSERVATION ASSOCIATION.

The work described in Sections I, III, IV, V, and VI of this procedure shall be performed in the Application for Payment Section under the supervision of the person in charge of such section. All forms submitted in connection with county administrative expenses shall be received in the Receiving and Files Unit and when dated and assembled therein shall be forwarded to the designated administrative officer. If administratively approved, such forms will be forwarded to the Examination Unit. Thereafter, the examination of such forms shall be performed in the Examination Unit; the computing and review thereof shall be performed in the Computation Unit; and payments shall be scheduled on Form 1064 in the Schedule Unit.

I. Receiving and Files Unit.

- A. Prepare a county progress record, RF-1, for each association in the State, as follows:
 1. Enter in the upper right-hand corner in the spaces provided therefor, the State and county code and the name of the State and county, respectively.
 2. Enter immediately beneath the title "County Progress Record", the words "County Administrative Expenses".
 3. Delete the words "Priority Block" in column (a) and insert in lieu thereof the word "Statement".
 4. Delete the words "Lot No." in column (b) and insert in lieu thereof the word "Month".
 5. Delete the words "To Entry Unit" in column (e) and insert in lieu thereof the words "Administrative Officer".
 6. Delete the letters "G.A.O." in column (h) and insert in lieu thereof the letters "D.O.".
- B. Upon receipt of a set of Forms ACP-8, ACP-9, ACP-10, ACP-11, ACP-12, and other related forms and papers, stamp the date of receipt on all such forms and papers.
- C. Stamp on one copy of Form ACP-8, ACP-9, ACP-10, and ACP-11, the words "Return to County Association".
- D. Attach to the Forms ACP-8, ACP-9, ACP-10, ACP-11, and ACP-12 and canceled checks, if any, submitted by an association:

1. The file copy of ACP-19 for such association
2. The file copies of ACP-8, ACP-9, and ACP-10 covering the period next preceding the period for which ACP-8 (the current voucher) is submitted.

E. Enter the following information on RF-1:

1. Enter in column (a) the statement number appearing in the upper right-hand corner of ACP-9.
2. Enter in column (b) the name of the month for which the current voucher is submitted.
3. Enter in column (c) the date stamped on the set of Forms ACP-8, ACP-9, and ACP-10 covering the current period.

F. Forward ACP-8, together with related forms and papers to the designated administrative officer and enter the date forwarded in column (e) of RF-1.

G. As ACP-8 and related forms are released from one unit to another, RF-3 will be prepared in duplicate by the person designated in the unit releasing the forms and signed by the designated person in the unit receiving the forms. Such receipt will show the unit to which the forms were released, the date such forms were released, and the State and county code and statement number of the forms released. The original of the receipt form will be forwarded to the Receiving and Files Unit and the copy retained by the unit releasing the set of forms. Upon receipt of such receipt, the designated person in the Receiving and Files Unit will post the date of release in the appropriate column of RF-1 so that it will be possible at all times to determine the unit in which any particular set of forms is located.

H. Distribution of forms:

1. Upon receipt of ACP-8 and other related forms and papers from the Payment Schedule Unit, distribute them as follows:

a. Forward to the Regional Disbursing Office;

- (1) Original of ACP-8.
- (2) One copy of ACP-8a.
- (3) Original of ACP-9.
- (4) Original of ACP-10.
- (5) Original of ACP-11 (with signatures of payees).
- (6) Original of Forms ACP-12, if any, (with signatures of payees).
- (7) Canceled checks, if any.
- (8) First copy of ACP-37.
- (9) Original and three copies of Form 1064.

- (10) All powers of attorney submitted in connection with ACP-11.
- (11) Receipts, invoices, bills, and other supporting documents submitted in connection with ACP-9.

b. Forward to the association:

- (1) One copy of ACP-8a
- (2) One copy of ACP-9
- (3) One copy of ACP-10
- (4) One copy of ACP-11 (If one copy other than the original has the signatures of the payees thereon, such copy should be forwarded to the association)
- (5) One copy of ACP-12, if any
- (6) Original and one copy of ACP-37.

c. Forward to the State accountant:

- (1) One copy of Form 1064.

d. Retain the remaining copies of all forms in a pending file in the State office.

2. The Regional Disbursing Office will return one copy of ACP-8a and one copy of Form 1064 to the State office. Upon receipt of these forms, transfer the data which were entered by the Disbursing Office on the returned copies, to the copies of such forms in the pending file and distribute them as follows:

a. Forward to the State accountant

- (1) The copy of ACP-8a returned by the Disbursing Office
- (2) The copy of Form 1064 returned by the Disbursing Office.

b. File in the State office files

- (1) One copy of ACP-8a
- (2) One copy of ACP-9
- (3) One copy of ACP-10
- (4) One copy of ACP-11
- (5) One copy of ACP-12
- (6) The copy of ACP-19
- (7) One copy of ACP-37
- (8) One copy of Form 1064.

- I. Enter in column (h) of RF-1 the date such forms are forwarded to the Disbursing Office.

- J. Upon receipt of copies of ACP-8a and Form 1064 from the Regional Disbursing Office, enter in columns (m) and (n), respectively, of RF-1 the Disbursing Office voucher number and the date such voucher was paid.

II. Administrative Examination.

The chairman of the State committee should designate one or more persons in the State office, one of whom should be a member of the State committee, who shall make an administrative examination of statements of expense submitted by associations. Such person or persons should be familiar with the requirements of the various associations in the State. This examination should be made for the purpose of maintaining relative uniformity between associations with respect to association expenses and also for the purpose of determining that individual items of expense, as well as the total expense for the associations, are reasonable. If the administrative officer designated by the State chairman approves the forms as submitted, he shall sign the original of ACP-8 in the space provided for the signature of the State Executive Officer, strike out the word and symbol "for \$___" immediately above his signature, and forward ACP-8 and related forms to the Examination Unit. In the event the designated administrative officer does not approve any particular item of expense, he should attach to the related forms, before signing them as State Executive Officer and before forwarding them to the Examination Unit, a memorandum stating which items of expense are to be disallowed. If the administrative officer feels that the items disallowed are of such importance that the entire voucher should be disapproved, he should not forward the voucher and related forms to the Examination Unit until all administrative objections are removed. Such objections should be removed by correspondence or conference with the officials of the association and by the submission of new forms, if necessary.

Prepare RF-3 listing thereon the forms which are to be released to the Examination Unit as follows:

- A. Prepare RF-3 in duplicate (original and one copy).
- B. Enter after the words "Released to", the name of the unit to which the forms are released.
- C. Enter after the word "Date", the date such forms are released.
- D. List in column (a) the State and county code of all sets of forms which are being released at one time.
- E. Enter in column (b) the "Statement No." of each set of forms listed in column (a).

- F. Obtain the signature on both copies of RF-3 of the person designated in the unit receiving such forms.
- G. Forward the original of RF-3 to the Receiving and Files Unit and retain the copy.

III. Examination Unit.

- A. Determine that the association has forwarded to the State office the following forms:
 - 1. ACP-8 (original)
 - 2. ACP-8a (three copies)
 - 3. ACP-9 (original and two copies)
 - 4. ACP-10 (original and two copies)
 - 5. ACP-11 (original and two copies)
 - 6. ACP-12 (original and two copies) where receipt was not obtained on ACP-11
 - 7. Canceled checks - where receipts could not be obtained on ACP-11 or ACP-12
 - 8. ACP-37 for previous period, if any, (one copy).
- B. Examine ACP-11 as follows and delete those items appearing thereon which have not been receipted for in accordance with the procedure hereinafter set forth:
 - 1. Determine that the "Receipt No." and "Code No." appearing on ACP-11 correspond with the "Statement No." and "Code No.", respectively, appearing on the copy of ACP-9 submitted for the same period. Make such corrections as are necessary.
 - 2. Determine that the other data entered in the top part of ACP-11 have been properly entered. Make such corrections as may be necessary.
 - 3. Determine that for each name appearing in the first column of ACP-11, there is an amount in the second column and a signature in the third column or if there is no signature in the third column that there is an ACP-12 or a canceled check present covering such item.
 - 4. Determine that the names and amounts appearing in columns one and two, respectively, of ACP-11 correspond with the names and amounts (approved items only) appearing in columns one and nine, respectively, of ACP-9 or ACP-10 covering the same period. If the amount is less than that

appearing on ACP-9 or ACP-10, determine that the difference is adequately explained and if the amount is greater than the amount appearing on ACP-9 or ACP-10, delete such item.

5. Determine that the signature in column 3 of ACP-11 corresponds with the name appearing in column 1 of ACP-9 or ACP-10. The receipt shall be considered acceptable irrespective of minor differences in spelling so long as it can reasonably be determined that the signature and name are that of the same person. Where ACP-12 or a canceled check is submitted in lieu of a signature in column 3 of ACP-11, a notation should have been made in column 3 of ACP-11 to the effect that ACP-12 is attached or that a canceled check is attached. Make such notation if necessary. In such cases, check the signatures on ACP-12 or the name(s) of the payee(s) on the canceled check(s) against the name(s) appearing in column (1) of ACP-9 or ACP-10.
6. If the signature in column three of ACP-11 or the signature on ACP-12 is that of a person other than that appearing in column one of ACP-9 or ACP-10, a power of attorney must have been submitted signed by the person whose name appears in column one of ACP-9 or ACP-10, authorizing the person whose signature appears on ACP-11 or ACP-12 to receive the check. A power of attorney need not be submitted where an officer or employee signs ACP-11 or ACP-12 on behalf of a firm or corporation, which firm or corporation is listed as a claimant on ACP-9. The person signing for a firm or corporation must sign the name of the firm or corporation followed by his own name and title, for example, Joe Brown & Company, Tom Brown, Secretary.
7. If the signature of a payee on ACP-11 or ACP-12 is by mark, such signature must be witnessed by two persons.
8. Determine that ACP-11 has been signed by the treasurer of the association in exactly the same style as his signature appears on the bond. If the treasurer failed to sign or if his signature is not in the same style as that appearing on the bond, return ACP-11 to the Treasurer for signature.
9. Submit ACP-11 to a computing clerk who will prepare and attach an adding machine tape for the figures appearing on ACP-11 in the column headed "Amount" and return ACP-11 to the examining clerk. The computing clerk will not add those figures which have been deleted.
10. Check the total on the adding machine tape against the total of the second column of ACP-11. If there is a discrepancy check the individual items on the adding machine tape against the individual items appearing in the second column of ACP-11.

Make such corrections as may be required in the total of the second column of ACP-11.

11. Determine that the total of the acceptable receipts is equal to the amount shown on line 9 of the copy of ACP-8 covering the period for which such receipts were submitted or that any difference between such totals is accounted for in the memorandum over the signature of the president or secretary of the association explaining such difference. If the total of the acceptable receipts is not equal to the amount shown on line 9 of ACP-8 and the difference is not accounted for as an overclaim, the balance may be accounted for temporarily by a showing on the part of the treasurer of the association that it was impossible to procure receipt(s) for such balance due to reasons or circumstances beyond his control.
12. If receipts for certain items appearing on ACP-11 are found to be unacceptable, or if the amount shown in column (9) of ACP-8 covering the period for which receipts were submitted, has not been fully accounted for, prepare a letter to the treasurer of the association for the signature of the certifying officer. Such letter should
 - a. Identify the ACP-11 to which exception has been taken,
 - b. Set forth the deficiencies in such ACP-11,
 - c. Request the treasurer of the association to prepare and submit a supplemental or corrected ACP-11.
13. When it has been determined that the amount appearing on line 9 of ACP-8 for a previous period has been fully accounted for, stamp on the office copy of such ACP-8 "Funds accounted for." The examining clerk shall enter his initials immediately beneath the stamped notation. If the amount appearing on line 9 of such ACP-8 has not been fully accounted for, enter in the lower left-hand corner of ACP-8 opposite the space provided for the signature of the certifying officer, the following:

Amount to be accounted for	\$ _____
Amount accounted for	\$ _____
Balance to be accounted for	\$ _____

Enter in the first blank space the amount appearing on line 9. Enter in the second blank space the amount for

which acceptable receipts have been obtained plus the amount, if any, for which receipts need not be submitted. Enter in the third blank space the difference between the entry in the first blank space and the entry in the second blank space. When supplemental receipts are received, covering the "balance to be accounted for," stamp on the office copy of ACP-8 "Funds accounted for." The examining clerk shall enter his initials immediately beneath the stamped notation.

14. If there is on file an ACP-8 which has not been stamped "Funds accounted for" which was paid 60 days or more prior to the last day of the current period, the current voucher (ACP-8) shall not be approved until there has been a proper accounting for the funds provided for under the 60-day old voucher; except where the treasurer of the association has made a showing that receipts covering "the balance to be accounted for" could not be obtained due to reasons or circumstances beyond his control.

C. Examine ACP-9 and ACP-10 as follows:

1. Determine that the entries at the top of ACP-9 and ACP-10 have been properly made. If any of these entries are incorrect, make the necessary corrections in red ink.
 - a. The "Statement No." is the number assigned to the form by the county office. Forms ACP-9 and ACP-10 for April, 1937, will be assigned number "B-2"; forms prepared for May will be assigned number "B-3"; etc. Supplemental claims or reclaims for expenses incurred during previous periods may be submitted with expense statements ACP-9 and ACP-10 for the current period. Supplemental claims or reclaims for each previous period will appear on separate sheets of ACP-9 or ACP-10 and will bear the statement number of ACP-9 or ACP-10 covering the current period followed by the word "Supplemental" or "Reclaim," as the case may be. For example: If in connection with the May expense statement, there is submitted on a separate sheet of ACP-9 or ACP-10 a reclaim for April and a supplemental claim for March, the sheets of ACP-9 or ACP-10 upon which such claims are shown will bear statement numbers "B-3 Reclaim" and "B-3 Supplemental," respectively.
 - b. The "Sheet No." refers to the number of the sheet in the set of Forms ACP-9 and ACP-10. For example: If there are two sheets of ACP-10 and an ACP-9, the sheets of ACP-10 will be numbered 1 and 2, respectively, and the ACP-9 will be numbered 3.
 - c. The entry in the space provided for "Total Sheets" will correspond with the sheet number of ACP-9; that is, if the sheet number for ACP-9 is "3", the total number of sheets in the set will be "3".

- d. The "Code No." will be the State and county code.
 - e. The entry over the blank space entitled, "Agricultural Conservation Association or Committee of Producers" will be the name of the county agricultural conservation association.
 - f. The entry in the blank space over the word "County" will be the name of the county in which the association is located.
 - g. The entry in the blank space over the word "State" will be the name of the State in which the association is located.
 - h. The entry in the blank space following the words "For month of" will be the name of the month for which the expense statement is submitted. This entry on sheets containing reclaims or supplemental claims from previous months will be the name of such previous month.
 - i. The entry in the blank space following the word "Date" will be the date on which the form is prepared.
2. Make the following determinations with respect to ACP-10 and that part of ACP-9 entitled, "Personal Services for Use of Automobile on Mileage Basis". Where a correction is authorized herein draw a light line through the original entry on the original and all copies of ACP-9 or ACP-10 and insert the correct entry in the nearest available space in red ink. If any item cannot be approved, suspend such item by drawing a line through such item.
- a. If the name of a claimant does not appear in column (1) opposite each amount shown in columns (3) to (9), inclusive, delete such item as well as the corresponding entry in column (9). The claimant's name may be regarded as acceptable even though the middle initial in such name is omitted.
 - b. Determine that the dates upon which service was performed have been entered in column (3). Where consecutive days are claimed, the first and last dates, inclusive, will be considered sufficient. If fractional days are claimed, the fraction will be shown in parentheses after such date. If service was performed on Sundays or holidays, there must appear a notation indicating that services were actually necessary and were performed for the association on those days. If such a notation does not appear on the form, a separate certification by the secretary or president of the associ-

ation will be required. Determine whether a claimant's name appears more than once in column (1) of ACP-9 or ACP-10 and if so whether there is any duplication in the dates for which claims for services are made. If a supplemental claim for an individual is included, exercise special care to make certain that claim for a date or dates listed in the supplemental claim has not also been included on ACP-9 or ACP-10 for the period to which such supplement pertains. If duplications in dates are found, disallow the claim for compensation for such date in all places where such date appears.

- c. Determine that the number of days shown in column (4) is equal to the number of days for which dates are reported in column (3).
 - (1) If the number of days reported in column (4) is in excess of the number reported in column (3), reduce the number in column (4) accordingly.
 - (2) If the number of days reported in column (4) is less than the number reported in column (3), do not correct the error but place an asterisk(*) opposite the erroneous item.
- d. Determine that the "Rate per Day" shown in column (5) of ACP-9 and ACP-10 is not in excess of the rate specified in ACP-19.
 - (1) If the "Rate per Day" shown in column (5) is in excess of the rate specified in ACP-19, correct the rate in column (5) accordingly.
 - (2) If the "Rate per Day" shown in column (5) is less than that specified in ACP-19, do not change the rate.
- e. Determine that the person making the claim for automobile travel is a county committeeman, county performance supervisor, or a member of the Board of Directors, and that the rate per mile for automobile travel, as shown in column (7) of ACP-9 and ACP-10, is not in excess of the rate specified in ACP-19.
 - (1) If the "Rate per Mile" as shown in column (7) is in excess of the rate specified in ACP-19, correct the rate per mile shown in column (7) accordingly.

- (2) If the "Rate per Mile" shown in column (7) is less than that specified in ACP-19, do not change the rate.

3. Make the following determinations with respect to that part of ACP-9 entitled, "Miscellaneous". If any item listed on ACP-9 or a commercial invoice cannot be approved, suspend such item by drawing a line through such item.

- a. Suspensions by administrative officer - Make all corrections indicated by the designated administrative officer.
- b. Original receipts - must be attached to support all claims for expense items in excess of \$1.00, which have been paid by officers or employees of the association with their personal funds. Such receipts must be signed and must give a detailed description of the purchase, including the name of the person who paid the claim.
- c. Bank charges - for checking accounts and interest on loans should appear in the name of the bank. In such cases a bank debit slip must be attached.
- d. Postage - All claims for expenditures for postage must have been entered in the name of
 - (1) the person who made the purchase from the Post Office. (Such claim must be supported by a receipt from the Postmaster or other representative of the Post Office), or
 - (2) the organization from which the postage was purchased, if the bill for stamps has not been paid. (Such claim must be supported by an itemized invoice), or
 - (3) the officer or employee of the association in cases where such person personally paid for postage bought from some organization other than the Post Office. (Such claims must be supported by an itemized receipt signed by a representative of such organization.)
- e. Telephone and Telegraph
 - (1) Claims for telephone service and toll calls charged to the telephone of the

association must be entered in the name of the telephone company and itemized invoices must be attached.

- (2) Where claims for telephone services or toll charges were not charged to the telephone of the association, such claims must be entered in the name of the organization or person billed by the telephone company and must be supported by an itemized list of charges from the telephone company, setting forth service charges and toll calls to be paid by the association. Where the telephone company does not furnish a duplicate copy of the original invoice, a true copy in duplicate must have been prepared and certified by an official of the organization which was billed by the telephone company, and by an official of the association. One copy must be attached to ACP-9.
 - (3) If telephone calls were made from pay stations, the claim for such calls must be entered on the statement in the name of the individual making the calls. If the total amount was over \$1.00, and no receipt could be obtained a memorandum supporting this entry should be prepared showing the date, whom called, subject and amount. The memorandum must be signed by the individual making the calls and approved by an officer of the association.
 - (4) Charges for telegraphic service must, in all cases, be supported by copies of the messages which must show the date of sending. If the cost of a telegram exceeds \$1.00, in addition to a copy of the telegram, there must be submitted the copy of the receipt. A copy of the telegram bearing a receipt thereon is acceptable. Charges for telegraphic service may not be approved if the telegram for which the claim is made does not pertain to the business of the association.
- f. Commercial bills or invoices - must be attached in support of purchases or commercial services for amounts exceeding \$1.00.
- (1) Such bills or invoices should have been itemized as to the number of units purchased, cost per

unit, and total cost. If the number of units and unit cost is not shown on the invoice, a breakdown must be shown on ACP-9.

(2) Such bills or invoices should have been submitted on billheads of the firm and must have been dated. If not submitted on billheads, the signature of an authorized representative of the firm from which the purchase was made, together with such person's title, must appear.

g. Where supplies or equipment have been purchased, or equipment rented from an officer or employee of the association, the claim must not be allowed unless there is attached a certification of the president or secretary of the association, indicating that the supplies or equipment were necessary and that the equipment rented or purchased, or supplies purchased, were not otherwise available, and that such equipment or supplies were personally owned by such employee or officer.

h. Rentals.--Where equipment, or office or storage space is rented, all claims for the rental thereof must show the inclusive dates for which such rental is claimed.

i. Coupon books.--No claim shall be approved for coupon books.

4. Determine that all erasures or corrections made in the county office on ACP-9 and ACP-10 have been initialed by the president or secretary of the association or the persons acting in their stead who certified ACP-9.

5. Determine that ACP-9 has been certified by the president, vice-president, or acting president and secretary or acting secretary of the association. If one or more of the required officers failed to certify the form, suspend the entire set of forms.

D. Examine ACP-8 as follows:

1. Determine that the entries at the top of ACP-8 have been properly made. If any of these entries are incorrect, make the necessary corrections in ink.

a. The "No." in the upper right-hand corner of the form is the number assigned to such form in the association office. The ACP-8 for April, 1937, will be assigned "B-2 April"; the form for May will be assigned "B-3 May", etc. The State and county code will have been entered immediately under the number. Such information on ACP-8 should agree with the entries after "Statement No.", "For Month of", and "Code No." on the related set of Forms ACP-9 and ACP-10.

- b. The entry opposite "U.S." should be "Agriculture, A.A.A., North Central Division."
 - c. Enter or stamp opposite the word "Appropriation" "126/72215(21)3 C&UALRDA 1936-37 (PA)", for the periods up to and including June 30, 1937. A new appropriation symbol number will be furnished for subsequent periods.
 - d. The entry opposite "The United States, Dr., To:" should be the name of the treasurer of the association followed by the abbreviation, "Treas.", the name of the county or counties included in the association, and the abbreviation, "Co. ACA". For example, "John A. Doe, Treas., Adams Co. ACA." The name of the treasurer must agree with the name of the treasurer as indicated on the bond executed by him. Such name shall be checked against the "Listing of Approved Treasurers Bonds". If the treasurer is not bonded, suspend ACP-8 and related forms.
 - e. The entry opposite "Address" should be the address of the association.
2. Determine that line 6 of ACP-8 has been changed to read as follows:
- "Amount of expenses for period (as per ACP-9 attached)".
Correct if necessary.
3. Determine that the president, vice-president, or acting president and secretary or acting secretary of the association have signed in the spaces provided for their certification. Suspend the voucher if one of the required officers failed to sign.
4. Determine that the administrative officer has signed in the space provided for the signature of the State executive officer and that the word and symbol "For \$ _____" appearing immediately above his signature have been deleted. Make the deletion if necessary.
5. Determine that the entry on line 1(a) of ACP-8 is the same as that on line 3 of ACP-8 submitted for the previous period, if such entry on line 3 was correct. If such entry on line 3 was incorrect, determine that the entry on line 1(a) of ACP-8 is the same as the entry in Section II of ACP-37, for previous period, on line 3 of the column headed "Correct Amount."
6. Determine that the entry on line 1(b) of ACP-8 is the amount of the check issued for the previous period. If the check for the previous period had not been received at the time the current voucher was submitted, a zero should have been entered on line 1(b) of ACP-8. If two

checks were received since the submission of ACP-8 for the previous period, determine that ACP-8 for the current period shows the number and amount of each check on line 1(b).

7. The amount appearing on line 1(c) of ACP-8 will represent collections made by the treasurer of the association since the submission of the previous voucher (ACP-8). When an entry appears on line 1(c), determine that there is attached to ACP-8 a memorandum from the president or secretary of the association explaining the source of such collections.
8. The amount appearing on line 5 of ACP-8 will represent the unobligated balance. Such balance will include amounts arising from
 - a. collections
 - b. overclaims
 - c. cases in which the check for a previous period has not been received
 - d. cases in which it was not possible to approve ACP-8 for the previous period for the amount shown on the corresponding sets of ACP-9 and ACP-10, as corrected.

If the balance includes only items under a and b, it will not be preceded by a minus sign. If it includes only items under c and d it will be preceded by a minus sign. If it includes items from several sources, the amount attributable to each source will determine whether the entry will be a positive or negative figure. When an entry appears on line 5, determine that there is attached to ACP-8, a memorandum over the signature of the president or secretary of the association fully explaining the unobligated balance.

9. Determine that all erasures or corrections made in the county office appearing on ACP-8 have been initialed by the president or secretary of the association or by the persons acting in their stead who signed ACP-8.
- E. Release ACP-8, ACP-9, ACP-10, and related forms to the Computation Unit, and prepare RF-3 as set forth in the last paragraph of Section II.

IV. Computation Unit.

A. Computations in connection with Forms ACP-9, ACP-10, and ACP-11.

1. Rule of fractions.--Fifty hundredths of a cent or less shall be dropped and fractions in excess of fifty hundredths shall be considered a whole cent.

2. Forms ACP-9 and ACP-10.--If in verifying the computed entries on ACP-9 and ACP-10, it is determined that a computed entry is in excess of the amount which should have been entered, delete such entry and insert the correct entry in the nearest available space. The correction shall be made on the original and all copies of ACP-9 and ACP-10 in red ink. If it is determined that a computed entry shown on ACP-9 or ACP-10 is less than the amount which should have been shown, do not correct the erroneous entry appearing in column (4), (6), or (8), or column (9) opposite miscellaneous items on the original or any of the copies of ACP-9 and ACP-10, but enter an asterisk (*) immediately opposite such entry. However, where an entry in column (9) of ACP-10 or in column (9) of ACP-9, except that part thereof entitled "Miscellaneous", is less than the correct amount and it appears that such erroneous entry was the result of the incorrect addition of columns (6) and (8) or an incorrect transfer from such columns, delete the erroneous entry and enter the correct entry in red ink in the nearest available space on the original and all copies of ACP-9 and ACP-10. Where the total of column (9) of ACP-10 or the entry opposite the words "Brought forward" on ACP-9 or the total of column (9) of ACP-9 is less than the correct amount due to an error in addition of column (9) or transfer to such column, delete the erroneous entry and enter the correct entry in red ink in the nearest available space on the original and all copies of ACP-9 and ACP-10.
 - a. Verify the computed entries on ACP-10 and that part of ACP-9 entitled, "Personal Services and Use of Automobiles on Mileage Basis" as follows:
 - (1) Determine that the entry in column (4) is equal to the total number of days reported in column (3).
 - (2) Determine that the entry in column (6) is equal to the product of the entry in column (4) times the entry in column (5).
 - (3) Determine that the entry in column (8) is equal to the product of the entry in column (7) times the rate per mile shown in the heading of column (7).
 - (4) Determine that the entry in column (9) is equal to the entry in column (6) plus the entry in column (8).
 - (5) Determine that the amount entered in column (9) of ACP-10 opposite the words "Total forward" is equal to the sum of the correct entries in column (9) of ACP-10.

- (6) Determine that the entry in column (9) of ACP-10 opposite the words "Total forward" has been transferred correctly to column (9) of ACP-9 opposite the words "Brought forward." If the total of column (9) of ACP-10 has been corrected, correct the entry opposite the words "Brought forward" on ACP-9 accordingly.
 - b. Verify the computed entries on that part of ACP-9 entitled, "Miscellaneous" as follows:
 - (1) Determine in all cases, where the quantity and price per unit is shown on ACP-9, that the entry in column (9) is equal to the product obtained by multiplying the entry in the column headed "Quantity" by the entry in the column headed "Price per Unit."
 - (2) Verify all computations on commercial bills and invoices. If such computations indicate that the corresponding entry on ACP-9 should be lowered, delete such entry and enter the corrected entry in the nearest available space. If such computations indicate that the corresponding entry on ACP-9 should be raised, do not correct the erroneous entry, but enter an asterisk (*) immediately opposite such entry.
 - c. Total of ACP-9.
 - (1) Determine that the entry in column (9) opposite the word "Total" is equal to the sum of the corrected entries in column (9).
3. Form ACP-8.
- a. Corrections required in connection with ACP-8.

If in making the determinations outlined in this paragraph 3 it is determined that a mathematical or typographical error has been made in making the entries on lines 1 to 7, inclusive, of ACP-8, make no correction on ACP-8 or any of the copies thereof, but prepare Section II of ACP-37 so as to reflect in the column headed "Correct amount" the items on ACP-8 as approved. For example:

 - (1) If the entry appearing on line 3 of the previous voucher was \$100; that figure should have been entered in line 1(a) of ACP-8. However, assume that the figure of \$90 was entered on line 1(a) in place of \$100. In that case the entry on line 1(a) of the column headed "Correct Amount" in Section II of ACP-37 would be \$100, and the entries on line 1(d), line 3, and line 5 would be raised

\$10 over the corresponding entries in the column headed "Amount Claimed on ACP-8".

- (2) If receipts were submitted with ACP-8 (Current Voucher) aggregating \$100.00 that figure should have been entered on line 2 of ACP-8. However, assume it is found that receipts amounting to \$20.00 are not acceptable. In that case, the entry on line 2 of the column headed "Correct amount" in Section II of ACP-37 would be \$80.00 and the entries on lines 3 and 4 of such column would be raised \$20.00 over the corresponding entries in the column headed "Amount claimed on ACP-8".
- (3) If the entry on line 3 of ACP-8 (Current Voucher) is \$100.00 and the entry on line 4 is \$80.00, the entry on line 5 should be \$20.00. However, assume that due to an error in subtraction the figure \$30.00 appears on line 5 in lieu of the correct figure of \$20.00. In that case, the entry on line 5 of the column headed "Correct amount" in Section II of ACP-37 would be \$20.00 and the entry on line 7 of such column would be raised \$10.00 over the corresponding entry in the column headed "Amount claimed on ACP-8"
- (4) If the entry on line 4 of ACP-8 (Current Voucher) was \$500.00 and such entry represented obligations which could not be paid because the check for the previous period was not received and the entry on line 3 was zero, the entry on line 5 would be minus \$500.00. If in such case the entry on line 6 was \$300.00, the entry on line 7 would be \$800.00 (the sum of the entries on line 6 and line 5 disregarding the minus sign on line 5). Assuming that the State committee has approved payment of the previous voucher in the amount of \$500.00, the entries in the column headed "Correct amount" for lines 4, 5, 6, and 7 in Section II of ACP-37 should be the same as the entries in the column headed "Amount claimed on ACP-8" and the entry in the "Correct amount" column on line 8 should be the amount of the check for the previous voucher, namely, \$500.00.
- (5) If the total amount appearing in column (9) of ACP-9 is \$100.00 that figure should have been entered on line 6 of ACP-8 (Current Voucher). However, assume that it was necessary to correct the entries on ACP-9 so that the corrected total thereof is \$80.00. In that case, the entry on line 6 of the column headed "Correct amount" in Section II of ACP-37 would be \$80.00 and the entry on line 7 of such column will be lowered \$20.00

under the corresponding entry in the column headed "Amount claimed on ACP-8".

b. Make the computations on ACP-8 as follows:

- (1) Determine that the total for item 1 of ACP-8 is equal to the sum of the entries on lines 1(a), 1(b), and 1(c).
- (2) Determine that the entry on line 2 of ACP-8 is equal to the correct total(s) of column 2 of ACP-11 submitted with the current voucher (ACP-8).
- (3) Determine that the entry on line 3 of ACP-8 is equal to the entry on line 1 less the entry on line 2.
- (4) The entry on line 4 of ACP-8 will represent the amount of unpaid obligations for previous periods existing at the time the current voucher was submitted.
 - (a) An item of expense becomes an obligation of the association when such item is approved by the certifying officer on ACP-9 or ACP-10. An item of expense ceases to be an obligation of the association when the amount thereof is included on line 2 of ACP-8 approved by the certifying officer and is supported by an acceptable receipt or is included on line 5 of ACP-8 as an unobligated balance, and such unobligated balance is supported by a satisfactory memorandum of explanation over the signature of the president or secretary of the county association.
- (5) Determine that the entry on line 5 of ACP-8 is equal to the entry on line 3 less the entry on line 4. If the entry on line 3 is less than the entry on line 4, the entry on line 5 should be the entry on line 4 less the entry on line 3, such difference to be preceded by a minus sign (-).
- (6) Determine that the entry on line 6 of ACP-8 is equal to the correct total of column 9 of ACP-9.
- (7) Determine that the entry on line 7 of ACP-8 is equal to the entry on line 6 less the entry on line 5. If the entry on line 5 is preceded by a minus sign (-), the entry on line 7 should be the sum of the entries on line 5 and line 6 (disregarding the minus sign (-)).

(8) If it was necessary to use ACP-37 in connection with the computations on ACP-8, complete the preparation of such form as follows:

- (a) Prepare ACP-37 "Schedule of Exceptions" in quadruplicate (original and three copies).
- (b) Enter in the upper right-hand corner in the space over the word "State" the name of the State in which the association is located.
- (c) Enter in the space over the word "County", the name of the county in which the association is located.
- (d) Enter in the space over the words "No. of voucher", the number assigned to ACP-8 in the county office.
- (e) Enter in the space over the words "Period Covered" the name of the month shown on the related set of Forms ACP-8.
- (f) Enter in the space over the words "Treasurer, County Agricultural Conservation Association", the name of the treasurer.
- (g) Enter in the space over the words "Post Office Address", the address of the association office.
- (h) Make entries in Section I of ACP-37 as follows:
 - (a-1) Enter in Section I the individual items on ACP-9 and ACP-10 which have either been reduced or suspended. Such items should be identified by entering the name of the claimant and his title, if any, shown in columns (1) and (2).
 - (a-2) Indicate immediately opposite each such item the amount by which column (9) of ACP-9 or ACP-10 is being reduced, and state the reason for such reduction. Indicate those items which cannot be reclaimed.
 - (a-3) When all items which have been suspended or reduced have been entered in Section I, enter the total amount by which column (9) of ACP-9 is being reduced.
 - (a-4) In the case of items which can be reclaimed if the necessary information is

submitted and items marked with an asterisk(*) on ACP-9 or ACP-10, explain definitely the information required to render such items reclaimable and the exact manner in which reclaims should be entered on Form ACP-9 or ACP-10.

- (a-5) Where the total of column (9) of ACP-9 has been corrected upward and ACP-8 could not be approved in an amount sufficient to pay all obligations of the association existing at the time the current voucher was certified, it should be explained that the difference may be shown on line 4 of the next voucher as unpaid obligations. In such cases, it should be explained that it will not be necessary to claim such difference on a supplemental ACP-9 or ACP-10, and that the receipt form, ACP-11 should be prepared in accordance with the corrected entries on ACP-9 and ACP-10.

4. Form ACP-11. Prepare and attach an adding machine tape to ACP-11 for the items appearing in column (2) thereof and return ACP-11 to the examining clerk. Add only those items which have not been deleted.

B. Review of Forms ACP-8, ACP-9, ACP-10, ACP-11 and ACP-37.

1. When all computations in connection with ACP-8, ACP-9, ACP-10, and ACP-11 have been completed, such forms should be given to a designated review clerk who shall review such forms as follows:
 - a. Review the examination and computation work in accordance with the instructions hereinbefore set forth and make such corrections as are necessary. If in the opinion of the review clerk too many errors have been made in connection with a set of forms, or if a necessary form is missing or a necessary form has not been properly certified, ACP-8 (Current Voucher) shall be suspended in its entirety. In such cases, the review clerk shall prepare a letter of suspension to the secretary of the association for the signature of the certifying officer pointing out the corrections which are necessary and requesting the submission of a corrected form or set of forms.
 - b. If it was not necessary to prepare ACP-37 in connection with the computations of the items on ACP-8, enter on line 9 of ACP-8 (Current Voucher) the entry on line 7 and enter a zero on line 8. However, if ACP-37 was prepared and all checks for

previous periods had been received by the association enter on line 9 of ACP-8 (Current Voucher) the entry on line 7 of the column headed "Correct Amount" in Section II of ACP-37 or the entry on line 7 of ACP-8, whichever is the smaller. Enter on line 8 of ACP-8 (Current Voucher) the difference between the entry on line 9 and the entry on line 7 thereof. If ACP-37 was prepared and the check for all previous periods had not been received, enter on line 9 of ACP-8 (current voucher) the entry on line 7 of the column headed "Correct Amount" in Section II of ACP-37 or the entry on line 7 of ACP-8, whichever is the smaller, less the amount of any checks which have not been received for previous periods. Enter on line 8 of ACP-8 (current voucher) the difference between the entry on line 9 and the entry on line 7 thereof.

- c. Initial the State office copy of ACP-8a and ACP-37, if any, and forward ACP-8 and related forms to the certifying officer.
- d. The certifying officer shall sign ACP-8 in the space provided for his signature and affix his title immediately thereunder. The certifying officer shall also date, sign, and enter the name of the State office on ACP-37, if any. The name and title of the certifying officer shall be typed on all copies of ACP-8a and the name of the certifying officer, the name of the State office, and the date shall be typed on all copies of ACP-37, if any.
- e. When ACP-8 and ACP-37, if any, have been signed by the certifying officer, forward them to the Payment Schedule Unit and prepare RF-3 as set forth in the last paragraph of Section II.

V. Payment Schedule Unit.

A. Prepare Form 1064 as follows:

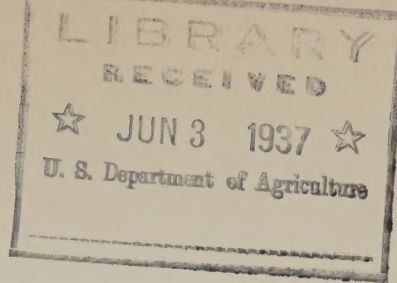
- 1. Prepare Form 1064 in sextuple (original and five copies).
- 2. Fill in the top part of the form in accordance with the procedure applicable to the preparation of ACP-22.
- 3. Assign bureau schedule numbers to Forms 1064 covering county administrative expenses in the same series as that used for Forms ACP-22.
- 4. All Forms ACP-8 which are ready to be scheduled may be scheduled on one set of Forms 1064.

5. Make no entries in the first two columns of Form 1064.
6. Enter in the third column the number appearing on the second line in the upper right-hand corner of ACP-8 preceded by the State and county code number.
7. Enter in the fourth column the name of the treasurer, his title as it appears on ACP-8, and the address of the association office.
8. Enter in the fifth column the symbol and title of the appropriation "126/72215(21)3 C&UALRDA 1936-37 (PA)".
9. Enter in the last column the amount shown on line 9 of ACP-8.
10. Enter in the last line of the last column the total amount approved, which amount shall be the total of the individual items entered in the last column of Form 1064.
11. An adding machine tape showing the total of all entries on line 9 of each ACP-8 which was scheduled on a set of Forms 1064 shall be attached to such set of Forms 1064.

B. Review of Form 1064.

1. Determine that all entries have been made as set forth in the preceding paragraph.
2. Determine that the total on the adding machine tape agrees with the total on the last line in the last column of Form 1064. If the amounts do not agree check the individual entries in the last column of Form 1064 against the entries on line 9 of the related Forms ACP-8.
3. The certifying officer shall sign the original of Form 1064 and enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on all copies of Form 1064.
4. Forward all Forms ACP-8, ACP-9, ACP-10, and related forms and papers to the Receiving and Files Unit.

142
7755
Supplement No. 1 to
NCR-State 103, Revised



Issued May 25, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

NCR-State 103, Revised, issued April 23, 1937, is hereby amended as follows:

1. Section I, subsection C, page 1 is amended by adding at the end thereof the following:

Stamp on the copy of ACP-11 bearing the signature of the treasurer the words "Forward to Records and Accounts Section, Washington, D. C."

2. Section I, subsection H, paragraph 1, subparagraph a, item (5) on page 2 is amended to read as follows:

(5) Original and one copy of ACP-11 (original must have signatures of payees and copy must have been stamped "Forward to Records and Accounts Section, Washington, D. C.").

3. Section I, subsection H, paragraph 1, subparagraph b and paragraph 2, subparagraph b are amended by eliminating therefrom item (5) which provides for the disposition of additional copies of ACP-12. The other items in such paragraphs shall be renumbered accordingly.
4. Section III, subsection A, paragraph 5 on page 5 is amended to read as follows:

5. ACP-11 (original and three copies).

11/11/11
[Faint header text, possibly a date and location]

[Faint title or subject line]

[Faint paragraph of text]

[Faint paragraph of text]

[Faint paragraph of text]

[Faint paragraph of text]

[Faint paragraph of text]

[Faint paragraph of text]

[Faint paragraph of text]

[Faint paragraph of text]